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DEPARTMENT OF  
NATIONAL REVENUE  
TAXATION DIVISION

MINISTÈRE DU  
REVENU NATIONAL  
DIVISION DE L'IMPÔT

# 1965 TAXATION STATISTICS

## PART ONE — INDIVIDUALS

Analyzing 1963 T1 Individual Income Tax Returns

# STATISTIQUE FISCALE DE 1965

## PREMIÈRE PARTIE — PARTICULIERS

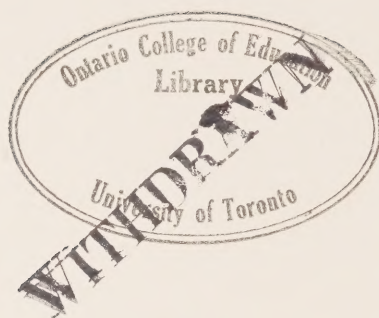
Analyse des déclarations T1 d'impôt sur le revenu des particuliers pour 1963

*Authorized for Publication by*  
**HONOURABLE E. J. BENSON**  
*Minister of National Revenue*

*Publication autorisée par*  
**L'HONORABLE E. J. BENSON**  
*Ministre du Revenu national*

Roger Duhamel, F.R.S.C.  
Queen's Printer and Controller of Stationery  
Ottawa, 1965

Roger Duhamel, M.S.R.C.  
Imprimeur de la Reine et Contrôleur de la Papeterie  
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# TAXATION STATISTICS

## INTRODUCTION

This 1965 edition is the twentieth in the annual series of publications of Taxation Statistics, and continues the programme started last year of releasing two separate volumes. This, the first, is "Part One—Individuals" and is confined to an analysis of Individual Income Tax Returns.

This edition is considerably expanded over previous issues. The requirement on the 1963 T1 returns for persons to state the date of birth has enabled new tables based on age to be included, and the transfer of the initial phase of assessing from manual methods to computer methods has enabled several additional items of information to be tabulated. The extension of computer handling of returns and improvements in technique have resulted in earlier release of this analysis.

The filing date for 1963 T1 returns was April 30th, 1964. While the sampling of returns and transcription of data necessary for the analysis are performed concurrently with the assessing, the heavy volume of returns received in the few days immediately before the final filing date, necessitates the continuation of transcribing until the end of September to avoid missing substantial numbers.

Four tables summarizing returns by income, occupation, cities and age and expressing the basic data in averages and percentages immediately precede the text and the main body of the analysis. The presentation is concluded with historical tables. Reference should be made to the notes on Page 6 and also to the pages of text preceding the tables when using this book.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation  
Department of National Revenue.



## STATISTIQUE FISCALE

### AVANT-PROPOS

La présente édition (1965) est la vingtième de la série d'éditions annuelles de la Statistique fiscale; suivant la pratique inaugurée l'an dernier, elle consiste en deux volumes distincts. Le présent volume, intitulé «Première partie—Particuliers» est consacré exclusivement à l'analyse des déclarations d'impôt sur le revenu produites par les particuliers.

C'est une édition de beaucoup plus considérable que les précédentes. L'obligation que les déclarations T1 de 1963 imposent aux personnes de donner leur date de naissance a permis de dresser de nouveaux tableaux fondés sur l'âge; grâce au changement apporté à la première phase de la cotisation, qui passe des méthodes manuelles aux méthodes fondées sur la calculatrice, des tableaux de plusieurs postes de renseignements ont pu être dressés. L'utilisation plus étendue de la calculatrice ainsi que les améliorations apportées à la technique ont permis de publier une telle analyse plus tôt cette année.

La date de production des déclarations T1 de 1963 était le 30 avril 1964. L'échantillonnage des déclarations et la transcription des données aux fins d'analyse se font en même temps que la cotisation; étant donné toutefois la quantité considérable de déclarations reçues dans les derniers jours qui précèdent la date ultime de production, il est nécessaire de poursuivre la transcription jusqu'à la fin du mois de septembre afin de ne pas omettre bon nombre de déclarations.

Quatre tableaux où sont récapitulées les déclarations selon le revenu, l'occupation, la ville et l'âge expriment les données fondamentales sous forme de moyennes et de pourcentage. Ces tableaux sont placés juste avant le texte et l'analyse proprement dite. L'ouvrage se termine par des tableaux historiques. Ceux qui consultent le présent ouvrage voudront bien se reporter aux notes de la page 6 ainsi qu'aux pages de texte précédant les tableaux.

Le sous-ministre du  
Revenu national (Impôt)  
Ministère du Revenu National  
J. GEAR McENTYRE

## SPECIAL NOTES

These special notes are given to avoid some misinterpretations of Taxation Statistics which have occurred in the past when reference has been made to the tables without concurrent reference to the explanatory text.

**NUMBERS AND AVERAGES:** This entire Section on individuals is based on an analysis of income tax returns filed during the filing period. Since many persons do not have sufficient income to be taxable, they are not required to file returns, and thus Taxation Statistics does not cover all persons in any area or occupation. Where average incomes are shown, therefore, as for areas and occupations, the tables expressly mention that these are only for persons who are taxable.

**OCCUPATIONS:** Some apparent anomalies characterize these tables. For example, the number of engineers, physicians, and lawyers shown has been consistently less than those shown by other sources such as professional directories. This is because the Taxation Statistics covering these professional groups include only those whose chief source of income is from the practice of their professions. Source of income has been found to be the most systematic and uniform method of classification, because the descriptions provided by many people as to their occupations are brief or vague. Accordingly, a lawyer or doctor whose chief source of income is from salary is classified as an employee, if from investments, as an investor, etc. For this reason the Taxation Statistics figures on professionals will fall somewhat short of figures from other sources.

**INCOME:** Income not otherwise specified means "Total Income Assessed", that is, Total Income as shown on the return except that carrying charges and depletion deducted from investment income are added back. Income classes are based on total Income Assessed Throughout these tables.

### INTERPRETATION OF TABLES

Negative figures are indicated by a minus sign (—) following the figure.

Money figures may not add to total due to rounding.

A blank in a column of money figures indicates nil or too small to be expressed (Under \$500).

## NOTES SPÉCIALES

Ces notes spéciales ont pour objet d'éviter quelques-unes des interprétations erronées dont la Statistique fiscale a fait l'objet dans le passé lorsqu'on a consulté les tableaux sans consulter en même temps le texte explicatif.

**NOMBRES ET MOYENNES:** Toute la présente section sur les particuliers se fonde sur une analyse de déclarations d'impôt sur le revenu produites au cours de la période de production. Bien des personnes, vu que leur revenu n'est pas assez élevé pour être imposable, ne sont pas obligées de produire de déclarations; la Statistique fiscale ne porte donc pas sur toutes les personnes qui habitent tel endroit ou exercent telle occupation. Quand les tableaux indiquent des revenus moyens, notamment par endroit ou par occupation, il est dit expressément qu'il s'agit seulement des personnes imposables.

**OCCUPATIONS:** Ces tableaux renferment certaines anomalies apparentes. Par exemple le nombre d'ingénieurs, de médecins et d'avocats est toujours moindre que le nombre indiqué par d'autres sources, notamment les répertoires ou annuaires de professions. C'est parce que la statistique fiscale de ces groupes professionnels comprend seulement les personnes dont la principale source de revenu est l'exercice de leur profession. On a constaté que la source du revenu constitue le classement le plus systématique et le plus uniforme vu que bien des gens désignent leur occupation de façon brève ou vague. En conséquence, un avocat ou médecin dont la principale source de revenu est son traitement aura été classé comme employé. Si son revenu provient surtout de placements, il aura été classé comme portefeuilleiste, etc. Pour cette raison, les chiffres donnés dans la Statistique fiscale sur les professions libérales sont quelque peu inférieurs aux chiffres d'autres provenances.

**REVENU:** Le revenu non précisé davantage signifie le «revenu total cotisé» c.-à-d. le revenu total figurant dans la déclaration sauf que les frais incidents et l'épuisement qui avaient été déduits du revenu de placement ont été rajoutés. Les catégories de revenu se fondent sur le revenu total cotisé dans tous les tableaux du présent volume.

### INTERPRÉTATION DES TABLEAUX

Les chiffres négatifs sont indiqués par le signe (—) après le chiffre.

Les montants d'argent ayant été arrondis il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Un espace laissé en blanc dans une colonne de montants d'argent indique un montant néant ou trop faible pour être exprimé (Moins de \$500).

*Statistics of General Interest*

---

*Statistique d'intérêt général*



## STATISTICS OF GENERAL INTEREST

## Canadian Taxpayers By Income - 1963 - Contribuables canadiens classés selon le revenu

INCOME CLASS CATÉGORIE DE REVENU	NUMBER NOMBRE	INCOME - REVENU			TOTAL TAX - IMPÔT TOTAL		
		Total Income (In Millions) Revenu total (en millions)	Per Cent of Grand Total % du total global	Per Cent of Grand Total Cumulative % cumulatif du total global	Total Tax (In Millions) Impôt total (en millions)	Per Cent of Grand Total % du total global	Per Cent of Grand Total Cumulative % cumulatif du total global
Under - Moins de \$1,000.....	36,785	\$ 17.3	.08	.08	\$ 2.5	.11	.11
\$ 1,000 to-à 1,099.....	4,084	4.3	.02	.10	.3	.01	.12
1,100 to-à 1,199.....	63,165	72.7	.32	.42	.7	.03	.15
1,200 to-à 1,299.....	65,221	81.4	.36	.78	1.5	.06	.22
1,300 to-à 1,399.....	68,143	92.0	.41	1.19	2.4	.11	.33
1,400 to-à 1,499.....	67,393	97.7	.44	1.63	3.0	.14	.46
1,500 to-à 1,599.....	68,713	106.3	.47	2.10	3.9	.18	.64
1,600 to-à 1,699.....	72,150	119.0	.53	2.63	4.8	.21	.85
1,700 to-à 1,799.....	73,661	128.9	.57	3.21	5.5	.24	1.09
1,800 to-à 1,899.....	79,480	146.8	.65	3.86	7.0	.31	1.41
1,900 to-à 1,999.....	75,423	147.0	.66	4.52	7.4	.33	1.74
2,000 to-à 2,099.....	81,020	166.0	.74	5.26	9.1	.41	2.14
2,100 to-à 2,199.....	82,182	176.5	.79	6.05	9.3	.41	2.56
2,200 to-à 2,299.....	83,781	188.4	.84	6.89	10.6	.47	3.03
2,300 to-à 2,399.....	85,730	201.4	.90	7.78	11.9	.53	3.56
2,400 to-à 2,499.....	91,750	224.6	1.00	8.79	13.3	.60	4.15
2,500 to-à 2,599.....	92,592	236.0	1.05	9.84	14.6	.65	4.81
2,600 to-à 2,699.....	95,952	254.1	1.13	10.97	16.3	.72	5.53
2,700 to-à 2,799.....	94,732	260.4	1.16	12.13	16.0	.71	6.24
2,800 to-à 2,899.....	98,101	279.4	1.25	13.38	17.9	.80	7.04
2,900 to-à 2,999.....	90,733	267.5	1.19	14.57	17.4	.78	7.82
3,000 to-à 3,099.....	95,291	290.4	1.30	15.87	18.7	.83	8.65
3,100 to-à 3,199.....	99,232	312.5	1.39	17.26	20.2	.90	9.55
3,200 to-à 3,299.....	93,983	305.2	1.36	18.62	20.2	.90	10.45
3,300 to-à 3,399.....	95,751	320.7	1.43	20.05	21.3	.95	11.40
3,400 to-à 3,499.....	96,701	333.5	1.49	21.54	22.9	1.02	12.42
3,500 to-à 3,599.....	93,922	333.3	1.49	23.03	22.7	1.01	13.43
3,600 to-à 3,699.....	98,781	360.3	1.61	24.63	24.5	1.09	14.53
3,700 to-à 3,799.....	96,254	360.9	1.61	26.24	25.3	1.13	15.65
3,800 to-à 3,899.....	94,911	365.3	1.63	27.87	25.3	1.13	16.78
3,900 to-à 3,999.....	96,614	381.3	1.70	29.57	27.3	1.22	18.00
4,000 to-à 4,099.....	94,901	384.3	1.71	31.29	28.1	1.25	19.25
4,100 to-à 4,199.....	94,060	390.3	1.74	33.03	28.6	1.27	20.53
4,200 to-à 4,299.....	95,051	403.7	1.80	34.83	29.5	1.31	21.84
4,300 to-à 4,399.....	94,270	409.9	1.83	36.66	31.0	1.38	23.22
4,400 to-à 4,499.....	90,574	402.9	1.80	38.45	30.7	1.37	24.59
4,500 to-à 4,599.....	88,073	400.5	1.79	40.24	30.4	1.36	25.95
4,600 to-à 4,699.....	85,584	397.8	1.77	42.01	30.5	1.36	27.30
4,700 to-à 4,799.....	84,553	401.5	1.79	43.80	31.2	1.39	28.69
4,800 to-à 4,899.....	79,633	386.1	1.72	45.53	30.5	1.36	30.05
4,900 to-à 4,999.....	77,071	381.4	1.70	47.23	30.9	1.38	31.43
5,000 to-à 5,499.....	345,924	1,812.9	8.09	55.31	151.9	6.77	38.20
5,500 to-à 5,999.....	261,672	1,501.0	6.69	62.01	134.4	5.99	44.20
6,000 to-à 6,999.....	338,915	2,184.4	9.74	71.75	213.5	9.52	53.72
7,000 to-à 7,999.....	190,602	1,419.4	6.33	78.08	153.2	6.83	60.55
8,000 to-à 8,999.....	102,584	867.8	3.87	81.95	102.3	4.56	65.11
9,000 to-à 9,999.....	66,982	633.0	2.82	84.77	80.0	3.57	68.67
10,000 to-à 14,999.....	131,197	1,553.7	6.93	91.70	228.2	10.17	78.84
15,000 to-à 19,999.....	35,568	607.5	2.71	94.41	115.2	5.14	83.98
20,000 to-à 24,999.....	15,317	339.8	1.52	95.93	77.2	3.44	87.42
25,000 to-à 49,999.....	18,755	616.9	2.75	98.68	172.2	7.68	95.10
50,000 to-à 99,999.....	3,302	213.2	.95	99.63	75.3	3.36	98.46
100,000 to-à 199,999.....	493	63.9	.29	99.91	25.8	1.15	99.61
200,000 and over-et plus.....	61	19.1	.09	100.00	8.8	.39	100.00
Total.....	4,927,373	22,421.6	100.00	100.00	2,243.0	100.00	100.00

Note: For further information see Tables 2, 8, 11, 13. - Remarque: Pour plus amples renseignements voir tableaux 2, 8, 11, 13.

## STATISTIQUE D'INTÉRÊT GÉNÉRAL

## Canadian Taxpayers By Occupation - 1963 - Contribuables canadiens classés selon leur occupation

OCCUPATION (Arranged in Order of Average Income) OCCUPATION (Par ordre de revenu moyen)		NUMBER NOMBRE	INCOME - REVENU			TOTAL TAX - IMPÔT GLOBAL		
			Average Income Revenu moyen	Total Income (In Millions) Revenu total (en millions)	Per Cent of Grand Total % du total global	Average Tax Impôt moyen	Total Tax (In Millions) Impôt total (en millions)	Per Cent of Grand Total % du total global
Doctors & Surgeons .....	Médecins et chirurgiens .....	15,019	\$ 19,433	\$ 291.9	1.30	\$ 4,748	\$ 71.3	3.18
Lawyers & Notaries .....	Avocats et notaires .....	7,728	16,283	125.8	.56	3,901	30.1	1.34
Engineers & Architects .....	Ingénieurs et architectes .....	2,594	14,989	38.9	.17	3,470	9.0	.40
Dentists .....	Dentistes .....	5,092	13,679	69.7	.31	2,741	14.0	.62
Accountants .....	Comptables .....	4,590	10,994	50.5	.23	2,025	9.3	.41
Salesmen .....	Vendeurs .....	51,311	6,290	322.7	1.44	742	38.1	1.70
Other Professionals .....	Autres prof. libérales .....	8,637	6,139	53.0	.24	929	8.0	.36
Investors .....	Portefeuellistes .....	147,424	6,055	892.7	3.98	804	118.5	5.28
Entertainers & Artists .....	Artistes, athlètes, etc. ....	3,606	5,997	21.6	.10	799	2.9	.13
Business Proprietors .....	Propriétaires d'entreprises .....	214,007	5,457	1,167.8	5.21	619	132.6	5.91
Fishermen .....	Pêcheurs .....	4,177	4,985	20.8	.09	511	2.1	.10
Farmers .....	Cultivateurs .....	92,026	4,582	421.7	1.88	417	38.4	1.71
Employees .....	Employés .....	4,295,491	4,351	18,687.8	83.35	407	1,750.4	78.04
Unclassified .....	Non classés .....	13,759	4,106	56.5	.25	444	6.1	.27
Pensioners .....	Pensionnés .....	61,912	3,233	200.2	.89	198	12.2	.55
Total .....	Total .....	4,927,373	4,550	22,421.6	100.00	455	2,243.0	100.00
PROPRIETORS:								
Finance .....	Finance .....	2,686	\$ 13,186	\$ 35.4	.16	\$ 3,205	\$ 8.6	.38
Insurance Agents .....	Agents d'assurance .....	4,025	7,994	32.2	.14	1,120	4.5	.20
Real Estate .....	Immeuble .....	1,812	7,979	14.5	.06	1,242	2.3	.10
Wholesale Trade .....	Commerce de gros .....	7,186	7,459	53.6	.24	1,078	7.7	.35
Manufacturing .....	Fabrication .....	10,079	6,032	60.8	.27	750	7.6	.34
Business Services .....	Services commerciaux .....	2,966	5,907	17.5	.08	766	2.3	.10
Retail Trade .....	Commerce de détail .....	82,735	5,631	465.9	2.08	620	51.3	2.29
Other Business .....	Autres entreprises .....	4,758	5,598	26.6	.12	667	3.2	.14
Forestry .....	Exploitation forestière .....	2,339	5,308	12.4	.06	644	1.5	.07
Recreation Services .....	Services récréatifs .....	2,302	5,236	12.1	.05	614	1.4	.06
Construction .....	Construction .....	30,641	5,175	158.6	.71	499	15.3	.68
Public Utilities .....	Services d'utilité publique .....	16,825	4,560	76.7	.34	416	7.0	.31
Other Services .....	Autres services .....	45,653	4,416	201.6	.90	437	19.9	.89
Total .....	Total .....	214,007	5,457	1,167.8	5.21	619	132.6	5.91
EMPLOYEES:								
Teachers & Professors .....	Instituteurs et professeurs .....	174,165	\$ 4,888	\$ 851.2	3.80	\$ 518	\$ 90.2	4.02
Federal Government .....	Gouvernement fédéral .....	198,225	4,809	953.2	4.25	433	85.9	3.83
Municipal Government .....	Gouvernement municipaux .....	179,760	4,582	823.6	3.67	375	67.4	3.01
Provincial Government .....	Gouvernement provinciaux .....	191,938	4,439	852.1	3.80	390	74.9	3.34
Business Enterprises .....	Entreprises commerciales .....	3,259,057	4,383	14,285.2	63.71	416	1,355.5	60.43
Unclassified .....	Non classés .....	54,858	3,401	186.6	.83	292	16.0	.71
Institutions .....	Institutions .....	237,488	3,099	735.9	3.28	254	60.4	2.69
Total .....	Total .....	4,295,491	4,351	18,687.8	83.35	407	1,750.4	78.04

ote: For further information see Tables 3, 9, 12, 13. — Remarque: Pour plus amples renseignements, voir tableaux 3, 9, 12, 13.

## STATISTICS OF GENERAL INTEREST

Canadian Taxpayers in 65 Canadian Cities - 1963  
 Contribuables canadiens dans 65 villes canadiennes - 1963

Cities Arranged Alphabetically and Showing Position in order of Average Income  Villes énumérées par ordre alphabétique et leur rang selon le revenu moyen  PLACE OF RESIDENCE LIEU DE RÉSIDENCE	ORDER RANG	INCOME - REVENU				TOTAL TAX - IMPÔT TOTAL		
		Number	Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
		Nombre	Revenu moyen	Revenu Total en millions	% du total global	Impôt moyen	Impôt total en millions	% du total global
			\$	\$		\$	\$	
ALBERNI	8	7,623	4,871	37.1	.16	473	3.6	.16
BARRIE	46	8,688	4,313	37.5	.16	406	3.5	.15
BELLEVILLE	38	11,038	4,398	48.5	.21	435	4.8	.21
BRAMPTON	13	11,467	4,784	54.9	.24	517	5.9	.26
BRANDON	62	9,315	4,044	37.7	.16	384	3.6	.15
BRANTFORD	40	22,837	4,348	99.3	.44	450	10.3	.45
BROCKVILLE	52	8,097	4,257	34.5	.15	429	3.5	.15
CALGARY	14	95,957	4,779	458.6	2.04	526	50.5	2.25
CHATHAM	20	11,412	4,670	53.3	.23	494	5.6	.25
CHICOUTIMI	43	7,906	4,339	34.3	.15	289	2.3	.10
CORNWALL	54	12,740	4,240	54.0	.24	374	4.8	.21
DARTMOUTH	44	12,537	4,322	54.2	.24	391	4.9	.21
DRUMMONDVILLE	64	9,368	3,916	36.7	.16	264	2.5	.11
EDMONTON	22	118,479	4,606	545.8	2.43	481	57.0	2.54
FT WILLIAM-PT ARTHUR	32	32,864	4,464	146.7	.65	429	14.1	.62
FREDERICTON	35	8,273	4,443	36.8	.16	442	3.7	.16
GALT	53	10,849	4,246	46.1	.20	420	4.6	.20
GRANBY	65	8,915	3,873	34.5	.15	263	2.3	.10
GUELPH	37	18,475	4,402	81.3	.36	447	8.3	.36
HALIFAX	48	37,436	4,308	161.3	.71	430	16.1	.71
HAMILTON	6	132,688	4,915	652.2	2.90	536	71.2	3.17
HULL	47	26,858	4,309	115.7	.51	329	8.8	.39
JONQUIERE	18	7,710	4,676	36.1	.16	276	2.1	.09
KINGSTON	30	20,740	4,508	93.5	.41	475	9.9	.44
KITCHENER	26	43,608	4,542	198.1	.88	488	21.3	.94
LETHBRIDGE	39	12,074	4,370	52.8	.23	410	5.0	.22
LONDON	27	65,911	4,538	299.1	1.33	487	32.1	1.43
LONGUEUIL	33	7,721	4,453	34.4	.15	359	2.8	.12
MONCTON	58	15,959	4,165	66.5	.29	368	5.9	.26
MONTREAL	16	623,858	4,762	2,970.9	13.25	455	283.9	12.65
MOOSE JAW	50	10,299	4,296	44.3	.19	420	4.3	.19
NANAIMO	7	7,426	4,885	36.3	.16	495	3.7	.16
NEW WESTMINSTER	19	34,391	4,673	160.7	.71	449	15.5	.68
NIAGARA FALLS	31	17,286	4,471	77.3	.34	425	7.4	.32
NORTH BAY	29	12,347	4,509	55.7	.24	421	5.2	.23
OSHAWA	3	27,293	5,260	143.6	.64	633	17.3	.77
OTTAWA	5	117,329	4,963	582.4	2.59	570	66.9	2.98
PETERBOROUGH	12	19,039	4,805	91.5	.40	475	9.0	.40
PRINCE GEORGE	24	9,740	4,559	44.4	.19	453	4.4	.19
QUEBEC	28	87,163	4,518	393.9	1.75	385	33.6	1.49
RED DEER	61	8,188	4,057	33.2	.14	368	3.0	.13
REGINA	25	42,636	4,557	194.3	.86	506	21.6	.96
ROUYN & NORANDA	57	7,857	4,188	32.9	.14	296	2.3	.10
ST. CATHARINES	10	34,955	4,837	169.1	.75	502	17.6	.78
ST. HYACINTHE	63	8,211	3,970	32.6	.14	294	2.4	.10
SAINT JOHN, N.B.	59	24,280	4,082	99.1	.44	360	8.8	.39
ST. JOHNS, NFLD	45	23,816	4,320	102.9	.45	428	10.2	.45
ST. THOMAS	55	10,531	4,217	44.4	.19	386	4.1	.18
SARNIA	2	19,312	5,300	102.4	.45	576	11.1	.49
SASKATOON	36	32,177	4,410	141.9	.63	452	14.6	.64
SAULT STE-MARIE	1	22,243	5,314	118.2	.52	589	13.1	.58
SHAWINIGAN	23	9,261	4,601	42.6	.19	298	2.8	.12
SHERBROOKE	56	21,050	4,212	88.7	.39	326	6.9	.30
STRATFORD	42	7,806	4,346	33.9	.15	415	3.2	.14
SUDBURY	15	31,471	4,770	150.1	.66	459	14.5	.64
SYDNEY, N.S.	49	21,698	4,301	93.3	.41	330	7.2	.31
TIMMINS	60	10,938	4,079	44.6	.19	351	3.8	.17
TORONTO	9	720,714	4,857	3,500.8	15.61	590	425.4	18.96
TROIS-RIVIERES	51	14,603	4,288	62.6	.27	315	4.6	.20
VANCOUVER	11	225,328	4,811	1,084.1	4.83	539	121.6	5.42
VICTORIA	21	49,301	4,660	229.8	1.02	476	23.5	1.04
WELLAND	17	12,984	4,745	61.6	.27	479	6.2	.27
WINDSOR	4	54,194	5,000	271.0	1.20	528	28.6	1.27
WINNIPEG	34	165,584	4,447	736.4	3.28	483	80.0	3.56
WOODSTOCK	41	9,148	4,348	39.8	.17	416	3.8	.16
SPECIFIED CITIES		3,352,002	4,699	15,752.8	70.25	496	1,663.2	74.15

Note: Taxable returns only are included in the data shown for cities on this page. For further information see Table 5. For information on non-taxable returns for these cities see Table 6.

Remarque: Les chiffres donnés ici portent sur les déclarations imposables seulement. Pour plus amples renseignements, voir tableau 5. Quant aux déclarations non imposables émanant de ces villes, voir tableau 6.



## STATISTIQUE D'INTÉRÊT GÉNÉRAL

Canadian Taxpayers by Age and Sex - 1963 - Contribuables canadiens selon l'âge et le sexe

AGE AND SEX ÂGE ET SEXE		NUMBER NOMBRE	INCOME - REVENU			TOTAL TAX - IMPÔT GLOBAL		
			Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
			Revenu moyen	Revenu total (en millions)	% du total global	Impôt moyen	Impôt total (en millions)	% du total global
ALL TAXPAYERS TOUS LES CONTRIBUABLES			\$	\$		\$	\$	
Under - Moins de 25	863,073	2,699	2,329.3	10.39	209	180.5	8.05	
25 - 29	567,203	4,019	2,279.6	10.17	351	198.9	8.87	
30 - 34	549,610	4,772	2,622.7	11.70	430	236.2	10.53	
35 - 39	545,859	5,149	2,810.6	12.54	496	270.5	12.06	
40 - 44	504,300	5,286	2,665.8	11.89	534	269.5	12.02	
45 - 49	443,501	5,295	2,348.5	10.47	565	250.7	11.18	
50 - 54	389,358	5,285	2,057.9	9.18	598	232.7	10.37	
55 - 59	309,652	5,192	1,607.8	7.17	608	188.4	8.40	
60 - 64	220,550	5,114	1,127.9	5.03	612	134.9	6.02	
65 - 69	113,971	5,177	590.0	2.63	571	65.1	2.90	
70 & over et plus	150,227	4,901	736.2	3.28	551	82.8	3.69	
Stating Age - Total - déclarant l'âge	4,657,304	4,547	21,176.3	94.45	453	2,110.3	94.08	
Grand Total - Total global	4,927,373	4,550	22,421.6	100.00	455	2,243.0	100.00	
MALES - HOMMES			\$	\$		\$	\$	
Under - Moins de 25	495,596	2,959	1,466.6	8.08	237	117.5	6.29	
25 - 29	414,855	4,421	1,834.2	10.11	385	159.8	8.55	
30 - 34	428,749	5,265	2,257.4	12.44	476	203.9	10.91	
35 - 39	420,431	5,772	2,426.6	13.37	563	236.6	12.66	
40 - 44	374,587	6,033	2,260.0	12.45	624	233.7	12.50	
45 - 49	322,833	6,066	1,958.4	10.79	665	214.8	11.50	
50 - 54	284,909	5,991	1,706.7	9.40	700	199.4	10.67	
55 - 59	228,402	5,815	1,328.2	7.32	704	160.9	8.61	
60 - 64	168,075	5,592	940.0	5.18	689	115.7	6.19	
65 - 69	83,916	5,568	467.2	2.57	646	54.2	2.90	
70 & over et plus	98,014	5,256	515.1	2.84	637	62.4	3.34	
Stating Age - Total - déclarant l'âge	3,320,367	5,168	17,160.5	94.55	530	1,758.9	94.12	
Grand Total - Total global	3,506,063	5,176	18,149.0	100.00	533	1,868.8	100.00	
FEMALES - FEMMES			\$	\$		\$	\$	
Under - Moins de 25	367,477	2,348	862.7	20.19	171	63.0	16.82	
25 - 29	152,348	2,924	445.4	10.42	257	39.2	10.47	
30 - 34	120,861	3,023	365.3	8.55	268	32.3	8.64	
35 - 39	125,428	3,061	384.0	8.99	270	33.9	9.05	
40 - 44	129,713	3,128	405.8	9.50	276	35.8	9.58	
45 - 49	120,668	3,233	390.1	9.13	297	35.9	9.58	
50 - 54	104,449	3,362	351.2	8.22	318	33.2	8.88	
55 - 59	81,250	3,442	279.7	6.55	339	27.5	7.35	
60 - 64	52,475	3,582	187.9	4.40	366	19.2	5.13	
65 - 69	30,055	4,084	122.8	2.87	364	10.9	2.92	
70 & over et Plus	52,213	4,234	221.1	5.17	391	20.4	5.45	
Stating Age - Total - déclarant l'âge	1,336,937	3,004	4,015.9	93.99	263	351.3	93.88	
Grand Total - Total global	1,421,310	3,006	4,272.6	100.00	263	374.2	100.00	

Note: For further information see: Tables 4, 11, 12. - Remarque: Pour plus amples renseignements, voir tableaux 4, 11, 12.

# INDIVIDUAL INCOME TAX STATISTICS 1963 TAXATION YEAR

## STATISTIQUE FISCALE CONCERNANT LE REVENU DES PARTICULIERS— ANNÉE D'IMPOSITION 1963

### *Basic Information and Definitions*

**Statistical Sample and Coverage**—An analysis of 1963 Individual Income Tax returns is presented in Tables 1 to 13. The statistics have been compiled from a sample of such returns. Several different sample ratios were used. For T1 Short returns reporting Net Income of \$20,000 or more, 100% were included in the sample. Below these limits, in the case of T1 Shorts, in the cities of Montreal, Toronto and Vancouver, 1% were selected for analysis; in the cities of Quebec, Hamilton, Winnipeg, Calgary, Ottawa, Edmonton, 2%; in all other places, 5% except in the Districts of Charlottetown, Whitehorse, and from the North West Territories, where 10% were selected. For T1 General returns, 100% of returns having Net Income of \$15,000 in Montreal and Toronto districts, and \$10,000 in other districts, plus certain returns with less than these amounts of Net Income, and 5% of all other T1 Generals, except in Charlottetown, Whitehorse, and from the North West Territories. For 1963 returns the selection limits were based on Net Income. Net income is total income less deductions for registered pension plan, registered retirement savings plan premiums, other allowable expenses, and alimony or separation allowance paid. In the aggregate, the total number of returns analyzed was slightly over 5% of the total number filed prior to September 30, 1964. Returns filed after September were omitted in order to make these data available at an early date, with the result that the statistical coverage falls short of being complete by an estimated margin of less than 2%. The sampling technique speeds up the analysis of the large volume of returns and is believed to be accurate in overall results; in very detailed analysis the same degree of accuracy cannot be expected as in the larger groups.

Members of the armed forces whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source, and hence are excluded from these statistics.

**Source of Information**—The Statistical analysis of 1963 T1 returns was conducted at the Taxation Data Centre. At the Taxation Data Centre the basic information punched on the original assessment cards for the selected sample was supplemented by certain additional items which were transcribed by statistical clerks and punched and later associated with the basic information. The statistics are extracted from returns subsequent to

### *Renseignements de base et définitions*

**Échantillonnage et portée statistiques**—Les tableaux 1 à 13 font l'analyse des déclarations d'impôt sur le revenu produites par les particuliers pour l'année 1963. La statistique a été dressée d'après un échantillon de ces déclarations, prélevé selon différents pourcentages. 100 p. 100 des déclarations T1 Abrégée indiquant un revenu net de \$20,000 ou davantage ont été prélevées. Au-dessous de ces limites, dans le cas des T1 Abrégée, le pourcentage des déclarations prélevées a été de 1 p. 100 pour les villes de Montréal, Toronto et Vancouver; de 2 p. 100 pour les villes de Québec, Hamilton, Winnipeg, Calgary, Ottawa et Edmonton; partout ailleurs, l'échantillonnage a porté sur 5 p. 100 des déclarations, sauf pour les déclarations venant des districts de Charlottetown et de Whitehorse et les déclarations venant des Territoires du Nord-Ouest dont 10 p. 100 ont été prélevées. Dans le cas des T1 Générale, le prélèvement a porté sur 100 p. 100 des déclarations comportant un revenu net de \$15,000 dans les districts de Montréal et de Toronto et de \$10,000 dans les autres districts, plus certaines autres déclarations indiquant un revenu net inférieur aux montants susmentionnés; 5 p. 100 de toutes les autres T1 Générale ont été prélevées sauf celles de Charlottetown, de Whitehorse et des Territoires du Nord-Ouest. Pour les déclarations de 1963, les limites du prélèvement s'appliquaient au revenu net. Le revenu net est le revenu total, réduit des contributions aux régimes enregistrés de pension, des primes en vertu de régimes enregistrés d'épargne-retraite, des autres dépenses admissibles et des versements de pension alimentaire ou d'allocation de séparation. L'ensemble des déclarations analysées a dépassé légèrement 5 p. 100 de toutes les déclarations produites avant le 30 septembre 1964. Afin que la statistique puisse être disponible plus tôt, on a omis les déclarations produites après le mois de septembre; la portée statistique est donc incomplète, l'écart étant estimé à moins de 2 p. 100. L'échantillonnage rend beaucoup plus rapide l'analyse du grand nombre de déclarations produites. On croit qu'il donne des résultats d'ensemble exacts; mais quand il s'agit d'analyse très détaillée, on ne peut espérer en obtenir le même degré d'exactitude qu'on en obtiendrait dans le cas de groupes plus considérables.

Les membres des forces armées dont les revenus se composent surtout de soldes et indemnités militaires ne sont pas tenus de produire de déclaration, leur impôt étant déduit intégralement à la source; leurs revenus n'entrent donc pas dans cette statistique.

**Source de renseignements**—L'analyse statistique des déclarations T1 Générale de 1963 a été dressée au Centre des données fiscales. Là, les données fondamentales de l'échantillon choisi, qui avaient été reportées par perforation sur les fiches initiales de cotisation, ont été complétées par certains renseignements supplémentaires qui ont été transcrits par les employés de la statistique, reportés par perforation et réunis subséquentement aux données fondamentales. La statistique est extraite des déclarations une fois celles-ci cotisées. Une partie des



their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these statistics. The tables were prepared and printed by a computer at the Data Centre. The source of the various statistical items is given below.

All forms referred to are for the 1963 taxation year. Two types of individual tax return forms were in use. The T1 Short form was for use by all individuals except those with income or claims of a type for which a T1 General was required as outlined below. The T1 General was the form prescribed for use by all individuals in business as proprietors or partners; farmers and fishermen; those receiving professional fees, commissions or rents; individuals with investment income in excess of \$2,500 and those claiming foreign tax credits or capital cost allowance.

**Number of Returns** (Item 1)—This refers to the combined number of T1 General and T1 Short Form returns filed for the taxation or calendar year 1963. Final date for filing without penalty was April 30, 1964. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax is assessed; otherwise a return is "non-taxable".

**Wages and Salaries** (Item 2)—The amount reported under this heading is the wage or salary income together with taxable allowances, taxable benefits, and tips, gratuities and casual earnings. Taxable pension income is also included and any amount allocated to an employee under an employee's profit sharing plan. The required information is shown under "Salaries, Wages, Bonuses, Pensions", "Taxable Allowances", "Taxable Benefits", "Tips, Gratuities, Casual Earnings", on the T1 Short Form, and on the T1 General the totals of the amounts shown on page 2 under the general heading "Income from Employment" opposite codes 10, 11, 13.

The necessary computations are made by the computer from the basic information punched.

**Business Income** (Item 3)—The net business income is found on page 2 of the T1 General opposite code Net 20. The figure is net in all the tables.

**Professional Income** (Item 4)—This is the total of amounts shown on page 2 of the T1 General opposite code Net 21. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as "wages and salaries" under item 2. The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Professional income, where shown, is net.

déclarations sont cotisées à nouveau plus tard et nul changement qui résulte d'une telle nouvelle cotisation n'est compté aux fins de la statistique. Les tableaux ont été préparés et imprimés par une calculatrice au Centre des données fiscales. On trouvera ci-après la source des différents postes statistiques.

Toutes les formules mentionnées concernent l'année d'imposition 1963. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été employés. La formule T1 Abrégée était destinée à tous les particuliers sauf ceux qui étaient tenus de remplir une T1 Générale, ainsi qu'il est dit plus bas, en raison des revenus déclarés ou des déductions réclamées. L'emploi de la T1 Générale était prescrit pour tous les particuliers exerçant une entreprise à titre de propriétaires ou d'associés, les cultivateurs, les pêcheurs, les particuliers touchant des honoraires professionnels, commissions ou loyers, les particuliers touchant un revenu de placements dépassant \$2,500 et les particuliers réclamant un dégrèvement au titre d'impôts étrangers ou une allocation du coût en capital.

**Nombre de déclarations** (Poste 1)—Signifie le nombre réuni des déclarations T1 Générale et T1 Abrégée produites pour l'année d'imposition ou l'année civile 1963. La date ultime jusqu'à laquelle on pouvait produire sa déclaration sans encourir de pénalités était le 30 avril 1964. On n'a pas tenu compte des secondes déclarations produites à titre de modification d'une déclaration initiale. On considère comme déclaration «imposable» celle qui donne lieu à un impôt; autrement, une déclaration est «non imposable».

**Salaires et traitements** (Poste 2)—Le montant indiqué à ce poste est le revenu de salaire ou traitement augmenté des allocations imposables, des prestations imposables et des pourboires, gratifications et gains casuels. Sont aussi compris le revenu de pension imposable et les montants attribués à un employé en vertu d'un plan de participation des employés aux bénéfices. Les renseignements nécessaires se trouvent aux rubriques «Traitements, salaires, bonis, pensions», «Allocations imposables», «Prestations imposables», «Pourboires, gratifications, gains casuels» dans la formule T1 Abrégée et, dans la T1 Générale, aux totaux des montants figurant en page 2 sous le titre général «Revenu d'emploi», aux codes 10, 11, 13.

La calculatrice effectue les calculs nécessaires d'après les renseignements fondamentaux qui ont été transcrits par poinçonnage.

**Revenu d'entreprise** (Poste 3)—Le revenu net d'entreprise se trouve en page 2 de la T1 Générale, au code «nets (20).» Il s'agit du montant net dans tous les tableaux.

**Revenu de professions libérales** (Poste 4)—C'est le total des montants figurant à la page 2 de la T1 Générale, au code «nets (21).» On peut le définir de la façon générale comme étant le revenu tiré de l'exercice par un contribuable à son compte, d'une profession libérale dans un but lucratif. Si un membre d'une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 2 «Salaires et traitements». On trouvera les principales sources de revenu de professions libérales en examinant les occupations professionnelles au tableau 3. Quand il est donné, le revenu de professions libérales est le revenu net.



**Commission Income** (Item 5)—The information for this item has been picked up from code 12 on page 2 of the T1 General. Commission income is shown on a net basis, that is, after the deduction of travelling or other expenses. Sales representatives or agents in business on their own account should report business income and are classified as Business Proprietors and their income as Business Income.

**Farm or Fishing Income** (Item 6)—The net farm income is found under the heading "Farming Income" on page 2 of the T1 General, opposite the code "net 22" and the net fishing income under the heading "Fishing Income" on page 2 of the T1 General, opposite the code "net 23".

**Old Age Pension Income** (Item 7)—This item has been compiled from the amounts declared as "Old Age Security Pension" on the T1 Short Form, and under the same heading on page 2 of the T1 General opposite the Code 26. U.S. Social Security payments, or provincial pension supplements are not included here.

**Alimony Received** (Item 8)—This includes any amounts thus specified on the T1 Short, and any amounts under the heading "Alimony or Separation Allowance Received" opposite the code 27 on page 2 of the T1 General are shown here.

**Gross Dividends** (Item 9)—Any amounts shown as "Dividends from Taxable Canadian corporations" and any amounts specified as dividends under the heading of "Other Income" on the T1 Short, and the total of Gross Dividends from Taxable Canadian Corporation, plus the gross dividends from Other Canadian Corporations, on page 4 of the T1 General. These are before deductions are made for depletion and carrying charges.

**Bond and Bank Interest** (Item 10)—This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 4 of the T1 General and on the T1 Short. Interest reported on the T1 Short is entered under this heading unless otherwise specified. Interest on "mortgages, notes, and other securities" is treated as mortgage interest.

**Rental Income** (Item 11)—This is the total of amounts of net rental income reported under the heading "Rental Income" on page 2 of the T1 General, opposite the code "net 24".

**Annuity Income** (Item 12)—Only the taxable portion of annuity income as specified under Investment Income on page 4 of the T1 General is tabulated. Some annuities are wholly tax exempt and all others are exempt as to the capital element therein. Amounts identified as annuity income under Other Income on the T1 Short are included.

**Estate Income** (Item 13)—This includes any amounts reported, whether paid or accrued, on page 4 of the T1 General, as "Estates and Trusts" under "Investment Income", and any amounts specified under the "Other Income" area on the T1 Short.

**Revenu-commissions** (Poste 5)—Les renseignements au sujet de ce poste ont été obtenus du code 12, en page 2 de la T1 Générale. Il s'agit du revenu net, c.-à-d. après déduction des frais de voyage ou autres. Les représentants ou agents de ventes qui sont en affaires à leur propre compte doivent déclarer leur revenu d'entreprise; ils sont classés comme propriétaires d'entreprise et leur revenu est un revenu d'entreprise.

**Revenu d'agriculture ou de pêche** (Poste 6)—Le revenu net d'agriculture figure à la rubrique «Revenus d'agriculture» en page 2 de la T1 Générale, au code «nets (22)» et le revenu net de pêche à la rubrique «Revenus de pêche» en page 2 de la T1 Générale, au code «nets (23)».

**Pension de vieillesse** (Poste 7)—Ce poste a été dressé d'après les montants de «Pension de sécurité de la vieillesse» figurant dans la T1 Abrégée ou à la même rubrique en page 2 de la T1 Générale, au code 26. Ne sont pas inclus dans ce poste les paiements de sécurité sociale des États-Unis ni les suppléments de pension qui peuvent être versés par les provinces.

**Pension alimentaire reçue** (Poste 8)—Comprend les montants ainsi désignés dans la T1 Abrégée et tous montants figurant à la rubrique «Pension alimentaire ou allocation de séparation reçue», au code 27, en page 2 de la T1 Générale.

**Dividendes bruts** (Poste 9)—Comprend tous montants figurant comme «Dividendes de corporations canadiennes imposables» et tous montants désignés comme dividendes à la rubrique «Autres revenus» dans la T1 Abrégée, ainsi que le total des dividendes bruts de corporations canadiennes imposables augmenté des dividendes bruts d'autres corporations canadiennes qui sont indiqués en page 4 de la T1 Générale. Il s'agit du montant des dividendes avant déduction pour épuisement et frais incidents.

**Intérêt obligataire et bancaire** (Poste 10)—Représente les montants désignés comme intérêt d'obligations ou intérêt de dépôts en banque sous le titre «Revenus de placements» en page 4 de la T1 Générale ainsi que dans la T1 Abrégée. L'intérêt déclaré dans la T1 Abrégée est inscrit à ce poste à moins d'indications contraires. L'intérêt «d'hypothèques, billets et autres titres» est assimilé à l'intérêt hypothécaire.

**Revenu de location** (Poste 11)—C'est le total des montants de revenu net de location figurant à la rubrique «Revenus de location» en page 2 de la T1 Générale, au code «nets (24)».

**Revenu de rentes** (Poste 12)—Comprend seulement la fraction imposable du revenu de rentes, indiquée à la rubrique «Revenus de placements» en page 4 de la T1 Générale. Certaines rentes sont entièrement exemptées d'impôt et l'élément capital de toutes les autres est également exempt d'impôt. Comprend également les montants désignés comme revenu de rentes à la rubrique «Autres revenus» dans la T1 Abrégée.

**Revenu de successions** (Poste 13)—Comprend tous les montants (qu'ils soient versés ou accumulés) indiqués à titre de «Successions et fiducies» à la rubrique «Revenus de placements», en page 4 de la T1 Générale, ainsi que les montants désignés à tel titre à «Autres revenus» dans la T1 Abrégée.

**Mortgage Interest (Item 14)**—Mortgage interest is reported on page 4 of the T1 General under “Investment Income”, sub heading “Other Interest” and includes any amounts shown opposite “Mortgages, Notes and Other Securities”. Amounts specified as mortgage interest on the T1 Short are also included.

**Other Canadian Investment Income (Item 15)**—This includes amounts of Investment Income on page 4 of the T1 General shown as “Royalties” and “All Other Canadian Investment Income”.

**Foreign Investment Income (Item 16)**—This is the total of amounts under the sub heading of this name under the general heading “Investment Income” on page 4 of the T1 General. Any carrying charges that have been deducted are added back.

**Miscellaneous Income (Item 17)**—This includes any amounts on the T1 General shown on page 2 as “Other Income” under “Income from Investments and Other Sources” and any amounts on the T1 Short as royalties or miscellaneous fees and any entries under “Other Income” except dividends, annuity or estate income.

**Personal Exemptions (Item 19)**—This is the “Total Personal Exemptions” claimed on page 2 of the T1 General and on the front page of the T1 Short. It includes the marital exemption, and the exemptions for age and for dependants.

**Pension Contributions (Item 20)**—This shows the amount deducted from wages and salaries in respect of contributions to a registered pensions plan. This amount is designated as “registered pension plan contributions” on both the T1 Short and the T1 General.

**Retirement Savings Premiums (Item 21)**—This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as “Registered retirement savings plan premiums” on both the T1 Short and the T1 General.

**Standard Deductions (Item 22)**—The Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations, medical expenses or dues. This item includes the amount claimed under this heading on the T1 Short or T1 General.

**Medical Claims (Item 23)**—Where a claim under “B” includes a claim for “Medical Expense” the actual claim under the heading “Allowable Portion of Medical Expense” on both the T1 Short and the T1 General is reported here. This represents the total medical receipts after the 3% of net income has been deducted.

**Charitable Donations (Item 24)**—This is the total of the allowable claims for “Charitable Donations” under “B” of the T1 Short or T1 General. Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts.

**Intérêt hypothécaire (Poste 14)**—L'intérêt hypothécaire est déclaré en page 4 de la T1 Générale à la rubrique «Revenu de placements» au sous-titre «Autres intérêts»; il comprend les montants indiqués à la ligne «Hypothèques, billets et autres titres». Comprend également l'intérêt hypothécaire déclaré dans la T1 Abrégée.

**Autres revenus de placements canadiens (Poste 15)**—Comprend les revenus de placements qui figurent en page 4 de la T1 Générale à titre de «Redevances» et de «Tous autres revenus de placements canadiens.»

**Revenus de placements étrangers (Poste 16)**—C'est le total des montants figurant à la désignation de ce nom sous le titre général «Revenus de placements» en page 4 de la T1 Générale. Les frais incidents qui peuvent avoir été déduits sont rajoutés.

**Revenus divers (Poste 17)**—Comprend tous montants figurant en page 2 de la T1 Générale en tant qu'«Autres revenus» sous le titre «Revenus de placement et d'autres provenances» et tous montants figurant dans la T1 Abrégée en tant que redevances ou honoraires divers ainsi que toutes inscriptions faites à «Autres revenus» à l'exception des dividendes, et des revenus de rentes ou de succession.

**Exemptions personnelles (Poste 19)**—C'est le «Total des exemptions personnelles» réclamé en page 2 de la T1 Générale et en première page de la T1 Abrégée. Comprend l'exemption de marié, l'exemption en raison d'âge et les exemptions pour personnes à charge.

**Contributions de pension (Poste 20)**—Fait voir le montant déduit sur les traitements et salaires à titre de contributions à un plan enregistré de pension. Ce montant est désigné comme «Contributions à un plan enregistré de pension» tant dans la T1 Abrégée que dans la T1 Générale.

**Primes d'épargne-retraite (Poste 21)**—Fait voir le montant déduit sur le revenu à l'égard des primes versées en vertu d'un plan enregistré d'épargne-retraite. Ce montant est appelé «Primes d'un plan enregistré d'épargne-retraite» tant dans la T1 Abrégée que dans la T1 Générale.

**Déductions uniformes (Poste 22)**—La loi accorde une «Déduction uniforme» de \$100 sur le revenu en remplacement de montants détaillés réclamés aux titres de «dons de charité» de «frais médicaux» ou de «cotisations». Comprend le montant réclamé à cette rubrique dans la T1 Abrégée ou la T1 Générale.

**Déductions réclamées pour frais médicaux (Poste 23)**—Lorsqu'une déduction réclamée dans le cadre «B» comprend un montant de «frais médicaux», le montant effectivement réclamé comme «Tranche déductible de frais médicaux» tant dans la T1 Abrégée que dans la T1 Générale est indiqué ici. Correspond au total des reçus de frais médicaux diminué de 3 p. 100 du revenu net.

**Dons de charité (Poste 24)**—C'est le total des montants déductibles au titre des «Dons de charité» dans le cadre «B» de la T1 Abrégée ou de la T1 Générale. Les dons de charité jusqu'à concurrence de 10 p. 100 du revenu net constituent une déduction admissible sur le revenu net s'ils sont appuyés de reçus.



**Union Dues** (Item 25)—This includes claims made under the heading "Annual union, professional or like dues paid to" under "B" on the T1 Short and under "Dues paid to" under "B" on the T1 General.

**Alimony Paid** (Item 26)—This is the total of deductions claimed on the T1 Short and on the T1 General under the heading "Alimony or separation allowance paid to". Family court payments are included. On the T1 General the amounts are shown opposite code 31.

**Other Deductions** (Item 27)—The amounts shown under this heading on the T1 Short are shown here and include the \$500 allowance for the blind, or for persons confined to bed or wheel chair, as well as tuition fees for students, transport employees' expenses and U.S. Social Security Tax when allowed as a deduction from wages, and depletion on mining or oil well dividends. On the T1 General amounts shown on page 2 as "Allowable expenses if any", "Business losses of prior years" and on page 4, total deductions from dividends from taxable Canadian corporations, and also "Deductions not claimed above". This would also include any carrying charges deducted from foreign investment income.

**Taxable Income Assessed** (Item 29)—This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income. It should be noted that certain items of income, for example Family Allowances, Unemployment Insurance Benefits, Workmen's Compensation Payments and War Disability Pension are not required to be reported and are not included in income. Lump sum pension payments under Section 36 may not be considered income and may not be shown as taxable income assessed, although a tax may nevertheless be assessed.

**Federal Income Tax Payable** (Item 30)—This figure is the amount of Federal Income Tax Payable as computed by the Department. This is after deductions have been made for the Dividend Tax Credit of 20%, for the Federal Tax Abatement, Foreign Tax Credits, and excludes the Old Age Security Tax of 3% or \$90 whichever is less.

**Provincial Tax Payable** (Item 31)—This is the amount of Provincial Tax Payable as shown on the Assessment Notice. This is payable by residents of those provinces which have agreements with the Federal Government under the Federal Provincial Fiscal Arrangements Act under which the Federal Government collects the Provincial Income Tax on behalf of the provinces. The Province of Quebec collects its own income tax, and the only amounts of Provincial Income Tax collected by the Federal Government from residents of Quebec are on income earned in other provinces by residents of Quebec.

**Cotisations syndicales** (Poste 25)—Comprend les montants réclamés à la rubrique «Cotisations annuelles syndicales, professionnelles ou assimilées payées à» dans le cadre «B» de la T1 Abrégée et à la rubrique «Cotisations payées à» dans le cadre «B» de la T1 Générale.

**Pension alimentaire versée** (Poste 26)—C'est le total des déductions réclamées tant dans la T1 Abrégée que dans la T1 Générale à la rubrique «Pension alimentaire ou allocation de séparation payée à». Comprend les paiements effectués en vertu d'ordonnances de cours familiales. Dans la T1 Générale, les montants sont inscrits au code 31.

**Autres déductions** (Poste 27)—Les montants figurant à cette rubrique dans la T1 Abrégée sont inscrits ici; ils comprennent la déduction de \$500 accordée aux aveugles ou aux personnes retenues au lit ou dans un fauteuil roulant, de même que les frais de scolarité d'étudiants, les dépenses des employés de transport et l'impôt de sécurité sociale des États-Unis quand ils sont admis en déduction sur le salaire ou traitement, ainsi que l'épuisement déduit sur les dividendes versés par des exploitations minières ou pétrolières. Sont compris également les montants qui figurent en page 2 de la T1 Générale à titre de «Dépenses permises, s'il en est», «Pertes commerciales d'années antérieures» et, en page 4, les «Déductions totales sur ces dividendes» (corporations canadiennes imposables), et aussi les «Déductions non réclamées ci-haut». Ce poste comprendrait aussi les frais incidents, déduits sur les revenus de placements étrangers.

**Revenu imposable cotisé** (Poste 29)—C'est le montant auquel on arrive compte tenu de toutes les exemptions et déductions. Le code utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce montant mais bien sur le revenu total. À remarquer que certains éléments de revenu ne doivent pas être déclarés et ne sont pas compris dans le revenu, notamment les allocations familiales, les prestations d'assurance-chômage, les indemnités aux accidentés du travail et les pensions d'invalidité de guerre. Les paiements forfaitaires de pension peuvent, en vertu de l'article 36, ne pas être considérés comme revenu et ne pas être inclus dans le revenu imposable cotisé, même s'ils peuvent donner lieu à un impôt.

**Impôt fédéral à payer** (Poste 30)—C'est le montant d'«Impôt fédéral sur le revenu à payer», calculé par le ministère, une fois les déductions opérées au titre de «Dégrèvement pour dividendes» de 20 p. 100, d'«Abattement d'impôt fédéral», et de «Dégrèvement pour impôts étrangers»; ce montant ne comprend pas l'«Impôt de sécurité de la vieillesse» de 3 p. 100 ou \$90 selon le moindre des deux.

**Impôt provincial à payer** (Poste 31)—C'est le montant d'«Impôt provincial à payer», indiqué dans l'Avis de cotisation. Ce montant est exigible des résidents des provinces qui ont conclu des accords avec le gouvernement fédéral en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces selon lesquels le gouvernement fédéral perçoit l'impôt provincial sur le revenu pour le compte des provinces. Comme la province de Québec perçoit elle-même son impôt sur le revenu, les seuls montants d'impôt provincial sur le revenu que le gouvernement fédéral perçoit des résidents de la province de Québec représentent l'impôt sur les revenus gagnés dans d'autres provinces par des résidents du Québec.



**Old Age Security Tax Payable** (Item 32)—The amount of Old Age Security Tax as computed is shown here.

**Total Tax Payable** (Item 33)—This is the total of the amounts of Federal Tax Payable, Provincial Tax Payable, and Old Age Security Tax Payable.

**Foreign Tax Credit** (Item 34)—This is the amount deducted from the total federal tax on account of allowable foreign tax credits.

**Dividend Tax Credit** (Item 35)—This is the amount computed as the allowable dividend tax credit.

**Impôt de sécurité de la vieillesse à payer** (Poste 32)—C'est le montant d'«Impôt de sécurité de la vieillesse», calculé de la manière indiquée dans la formule.

**Impôt total à payer** (Poste 33)—C'est le total des montants d'«Impôt fédéral à payer», «d'Impôt provincial à payer» et d'«Impôt de sécurité de la vieillesse à payer.»

**Dégrèvement pour impôts étrangers** (Poste 34)—C'est le montant déduit sur l'«Impôt fédéral total» au titre des dégrèvements accordés pour impôts étrangers.

**Dégrèvement au titre des dividendes** (Poste 35)—C'est le montant calculé à titre de dégrèvement accordé pour les dividendes.

## *Notes on the Separate Tables*

### *Remarques sur les différents tableaux*

**Table 1—General Statement by Provinces**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This is the only table in which the taxable and non-taxable data are merged. The allocations of returns by provinces in this table is on the basis of the province where the taxpayer's residence was located on 31st December, 1963, as reported on the front of the T1 Short or T1 General. If the taxpayer at 31st December resided outside of Canada, his return for the purpose of this table has been assigned to "Territories and Non-Residents". In all other provincial tables, the allocation of returns is on the basis of the taxpayer's address at the time of filing the return. The amounts of Federal Tax Payable, Provincial Tax Payable, and Old Age Security Tax payable are as assessed.

**Table 2—Distribution by Income Classes**—In this table all returns are classified according to the size of the total income assessed. Some returns with less than \$1,000 income are taxable. (1) Returns filed by certain non-residents of Canada in respect of income from Canada are not subject to personal exemptions. (2) Individuals resident in Canada for only a portion of the taxation year are taxed upon income which they earned during their period of residence in Canada with deductions pro-rated to the same period. (3) Certain returns in which the exemptions exceed the income may nevertheless be taxable in respect of lump sum pension payments.

**Table 3—Distribution by Occupational Classes**—The classification of individual taxpayers by occupation is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an employee while only those engaged in practice for profit are listed in their professional capacity. The Classification "Other Professionals" includes nurses, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a business, institution or school, or some form of government body. Employees of individuals, and of farmers, and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and Professors" excludes non-teaching employees of schools and colleges. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Returns for estates with accumulated income in the hands of the executor or trustee have not been analyzed and hence do not appear in this or any table.

**Tableau 1—État général par province**—Les éléments les plus importants de la statistique du revenu et de l'impôt sur le revenu ont été réunis dans un état succinct au tableau 1. La statistique des revenus imposables et des revenus non imposables est donnée séparément et ensemble. C'est seulement dans ce tableau que l'on a réuni la statistique des déclarations imposables et des déclarations non imposables. Dans ce tableau, la répartition des déclarations par province se fonde sur la province de résidence du contribuable au 31 décembre 1963, indiquée en première page de la déclaration T1 Abrégée ou T1 Générale. Si le contribuable résidait hors du Canada au 31 décembre, sa déclaration aux fins du tableau a été attribuée à «Territoires et Non-résidents». Dans tous les autres tableaux qui donnent une répartition par province, cette répartition a été faite d'après l'adresse du contribuable à l'époque où il a produit sa déclaration. Les montants d'«Impôt fédéral à payer», d'«Impôt provincial à payer» et d'«Impôt de sécurité de la vieillesse» sont les montants figurant aux cotisations.

**Tableau 2—Répartition par catégorie de revenu**—Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total cotisé. Certaines déclarations indiquant un revenu inférieur à \$1,000 sont imposables. (1) Les déclarations produites par certains non-résidents du Canada à l'égard du revenu de provenance canadienne ne comportent pas d'exemptions personnelles. (2) Les particuliers qui résident au Canada seulement une partie de l'année d'imposition sont cotisés sur le revenu qu'ils ont gagné pendant la période de résidence au Canada, les déductions étant calculées au prorata de la même période. (3) Certaines déclarations qui indiquent des exemptions supérieures au revenu peuvent quand même donner lieu à l'impôt à l'égard de paiements forfaitaires de pension.

**Tableau 3—Répartition par catégorie d'occupation**—Le classement des particuliers par occupation se fonde généralement sur la façon de gagner le revenu plutôt que sur le genre de travail accompli. Ainsi, un médecin ou un avocat qui est employé à traitement est classé comme employé. Seuls ceux qui exercent à leur compte sont classés suivant leur profession. La catégorie «Autres professions libérales» comprend les infirmières, ostéopathes, chiropraticiens, arpenteurs, vétérinaires, spécialistes en impôt, conseillers en placements. La catégorie considérable des employés a été subdivisée selon que le contribuable est au service d'une entreprise commerciale, d'une institution ou école ou d'une forme quelconque d'organisme gouvernemental. Les employés au service de particuliers et de cultivateurs, de même que les autres employés ne pouvant être inclus dans aucune autre catégorie, figurent parmi les «employés non classés». Les employés des sociétés de la Couronne sont classés comme employés d'entreprises commerciales et non comme employés de l'État. La catégorie «Instituteurs et professeurs» ne comprend pas les non-enseignants au service d'écoles et de collèges. Les propriétaires ou associés d'entreprise, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Le propriétaire qui exerce deux genres différents d'entreprise est classé selon le genre de l'entreprise qui rapporte le plus fort revenu brut. Aucune analyse n'ayant été faite des déclarations de successions qui possèdent un revenu accumulé détenu par un exécuteur testamentaire ou un fiduciaire, ces déclarations ne figurent ni au tableau 3 ni à aucun autre tableau.



**Table 4—Distribution by Age and Sex Groups**—In this table all returns are classified by five year age groups beginning with "under 25" and running to "70 and over," and classified within each of these groups by sex. This is a new table, and is based upon information supplied on the front of the return as to date of birth and sex. A number of returns were filed for which the age information is not available; no separate analysis of these returns is provided. A more detailed age analysis is shown in Table 10—Distribution by Age Classes—Provinces.

**Table 5—Distributions by Cities or Place of Residence**—In Table 5 all taxpayers are classified according to the address given on their return. Cities are defined as metropolitan areas and these areas have been revised in accordance with the definitions employed in the 1961 Census. This detailed analysis is available only for a number of larger centres in each province as shown in this table. Where taxpayers reside outside the specifically covered localities, they have been included under the caption "Other Areas" within the province concerned. An income breakdown appears immediately below the other data for each locality shown in this table. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal government does not collect Provincial income tax on behalf of Quebec province. As explained on page 16 these amounts shown in Quebec are collected on income earned in other provinces by residents of Quebec.

**Table 6—Distribution by Counties, or Census Divisions and Selected Localities**—In this table the number of taxable and non-taxable returns and amounts of wages or salaries, total income and tax where applicable are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers; and in addition, for taxable returns, the numbers in each of seven selected income groups. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown immediately beneath the figure for the county or census division.

**Table 7—Income Distribution by Marital Status and Dependants**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes and number of dependants. All dependants are included in this tabulation. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,250.

**Table 8—Distribution by Income Classes—Provinces**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories and in Yukon Territory are grouped.

**Table 9—Distribution by Occupational Classes—Provinces**—The taxpayers for each province are dis-

**Tableau 4—Répartition par groupe d'âge et de sexe**—Dans ce tableau, toutes les déclarations sont réparties par groupes d'âge de 5 ans à partir de «moins de 25 ans» jusqu'à «70 ans et plus», chacun de ces groupes étant divisé selon le sexe. Ce nouveau tableau se fonde sur les renseignements fournis en première page des déclarations quant à la date de naissance et au sexe. Un certain nombre de déclarations ne donnaient pas l'âge; aucune analyse distincte de ces déclarations n'a été faite. Une analyse plus détaillée selon l'âge se trouve au tableau 10 intitulé «Répartition par catégorie d'âge par province.»

**Tableau 5—Répartition par ville ou lieu de résidence**—Dans ce tableau tous les contribuables sont classés d'après l'adresse indiquée dans leur déclaration. Les villes s'entendent des régions métropolitaines; celles-ci ont été révisées en conformité des définitions employées dans le recensement de 1961. Seulement un certain nombre des principaux centres dans chaque province ont fait l'objet d'une telle analyse détaillée ainsi que l'indique le tableau. Les contribuables qui résident hors des endroits mentionnés ont été inscrits sous la rubrique «Autres régions» de leur province. La ventilation des revenus se trouve juste au-dessous des autres données pour chaque endroit indiqué dans le tableau. A remarquer que ce tableau indique des montants d'«Impôt provincial à payer» par des résidents de la province de Québec bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de la province de Québec. Ainsi qu'il est expliqué en page 16, ces montants indiqués à l'égard de la province de Québec sont perçus sur le revenu gagné dans d'autres provinces par des résidents du Québec.

**Tableau 6—Répartition par comté ou division de recensement et endroit choisi**—Pour chaque comté ou division de recensement et pour chaque endroit pour lequel on a dressé la statistique séparément, indépendamment du nombre de contribuables, ce tableau indique le nombre de déclarations imposables et non imposables et les montants de salaires ou traitements, revenu total et impôt, le cas échéant; et en outre, le nombre de déclarations imposables, dans chacune de sept catégories choisies de revenu. Lorsqu'un endroit pour lequel on a dressé la statistique est situé dans un comté ou une division de recensement, les chiffres du comté ou de la division de recensement comprennent à la fois les contribuables de l'endroit et les contribuables qui résident hors de cet endroit mais dans le comté ou la division de recensement. Les chiffres de l'endroit figurent juste au-dessous des chiffres du comté ou de la division de recensement.

**Tableau 7—Répartition du revenu selon l'état conjugal et les personnes à charge**—Ce tableau répartit tous les contribuables d'après le revenu, l'état conjugal aux fins de l'impôt et le nombre de personnes à charge. Toutes les personnes à charge sont comprises dans ce calcul. On remarquera que bien des personnes dont le revenu est inférieur à l'exemption de marié sont imposées à titre de personnes mariées. Il s'agit de contribuables dont le conjoint a touché un revenu supérieur à \$250 mais inférieur à \$1,250.

**Tableau 8—Répartition par catégorie de revenu—Provinces**—Dans ce tableau les contribuables de chaque province sont répartis par catégorie de revenu. Les contribuables des Territoires du Nord-Ouest et du Territoire du Yukon ont été réunis.

**Tableau 9—Répartition par catégorie d'occupation—Provinces**—Dans ce tableau les contribuables de



tributed by occupational classes in this table. In Newfoundland, due to the method of payment, most teachers are classified as "Provincial Government Employees". The occupational classification is as described under Table 3.

**Table 10—Distribution by Age Classes—Provinces—**In this table all taxpayers are arranged by the province of residence, and within the province by each year of age, beginning with "under 21" and running to "70 and over", with a separate group for those whose age was unstated. Taxpayers living outside one of the ten provinces are included in the totals for Canada. In this table, only the numbers of taxpayers and the amounts of income are shown.

**Table 11—Income Distribution by Age and Sex Groups—**This table shows for taxable and non-taxable returns separately for each group of eleven age groups and for the total, the numbers and incomes for each sex in thirteen income groups for taxable returns and in four income groups for non-taxable returns.

**Table 12—Occupational Distribution by Age and Sex Groups—**This table shows for taxable and non-taxable returns separately for each of eleven age groups and for the total, the numbers and incomes received by each sex in the major occupational groups.

**Table 13—Income Distribution by Occupational Classes—**Table 13 shows the distribution of taxpayers within each occupational class by \$1,000 ranges of income up to \$10,000; by \$5,000 ranges from \$10,000 to \$25,000; and one group for persons receiving \$25,000 and over. The table also shows a distribution of non-taxable persons within each occupational class by \$1,000 levels of income up to \$3,000, those receiving \$3,000 and over being grouped.

**Historical Table 1—Yearly Record of all Taxpayers—**This table presents overall annual statistics for the taxation years 1943 to 1963 inclusive, together with figures of personal income as published by the Dominion Bureau of Statistics.

**Historical Table 2—All Taxpayers by Income Classes—**In this table all taxpayers are distributed by income classes for the taxation years 1943 to 1963 inclusive.

### *The 1963 Rate Structure*

The Federal-Provincial Fiscal Arrangements Act in effect for 1962 continued for 1963 and had important effects upon the computation and reporting of tax for 1963.

The Old Age Security Tax remained at 3% of taxable income, or \$90 whichever was the lesser.

The gross rates of Federal income tax remained the same in 1963 as in 1962. However, these gross rates were abated by 17% in 1963, as outlined below, and this compares with an abatement of 16% in 1962.

chaque province sont répartis par catégorie d'occupation. A Terre-Neuve, à cause du mode de paiement, la plupart des instituteurs sont classés comme «Employés du gouvernement provincial». Les catégories d'occupations sont les mêmes que celles du tableau 3.

**Tableau 10—Répartition par catégorie d'âge par province—**Dans ce tableau, tous les contribuables sont classés selon la province de résidence et, pour chaque province, selon chaque année d'âge, à partir de «moins de 21 ans» jusqu'à «70 ans et plus»; un groupe distinct réunit ceux dont l'âge n'est pas donné. Les contribuables qui vivent hors d'une des dix provinces sont inclus dans les totaux pour le Canada. Dans ce tableau, seuls sont indiqués les contribuables suivant le nombre et les revenus suivant les montants.

**Tableau 11—Répartition du revenu par groupe d'âge et de sexe—**Ce tableau indique séparément à l'égard des déclarations imposables et des déclarations non imposables, pour chacun des onze groupes d'âge et pour le total, le nombre de contribuables et les revenus de chacun des deux sexes selon treize groupes de revenu pour ce qui est des déclarations imposables et selon quatre groupes de revenu pour ce qui est des déclarations non imposables.

**Tableau 12—Répartition selon l'occupation par groupe d'âge et de sexe—**Ce tableau indique séparément à l'égard des déclarations imposables et des déclarations non imposables pour chacun des onze groupes d'âge et pour le total, le nombre de contribuables et les revenus touchés par les contribuables de chacun des deux sexes compris dans les principaux groupes d'occupations.

**Tableau 13—Répartition du revenu par catégorie d'occupation—**Le tableau 13 donne la répartition des contribuables dans chaque catégorie d'occupation par palier de \$1,000 de revenu jusqu'à \$10,000; par palier de \$5,000 pour les revenus de \$10,000 à \$25,000; et un groupe pour les personnes touchant \$25,000 et plus. Ce tableau fait aussi la répartition des personnes non imposables dans chaque catégorie d'occupation par palier de \$1,000 de revenu jusqu'à \$3,000; les personnes qui reçoivent \$3,000 et plus sont réunies.

**Tableau historique 1—Relevé annuel de tous les contribuables—**Ce tableau donne par année la statistique d'ensemble des années d'imposition 1943 à 1963 inclusivement, ainsi que la statistique du revenu personnel publiée par le Bureau fédéral de la statistique.

**Tableau historique 2—Tous les contribuables par catégorie de revenu—**Dans ce tableau tous les contribuables sont répartis par catégorie de revenu pour les années d'imposition 1943 à 1963 inclusivement.

### *Taux de l'impôt de 1963*

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces, applicable à 1962, s'applique également à 1963; cette loi a eu des répercussions importantes sur la façon de calculer l'impôt de 1963 et d'en rendre compte.

L'impôt de sécurité de la vieillesse est demeuré à 3 p. 100 du revenu imposable ou \$90, selon le moindre de ces deux montants.

En 1963, les pourcentages bruts de l'impôt fédéral sur le revenu sont les mêmes qu'en 1962. Toutefois, ainsi qu'il est expliqué ci-après, ces pourcentages bruts ont fait l'objet d'un abattement de 17 p. 100 en 1963, comparativement à 16 p. 100 en 1962.

Tax computed at the gross rates of federal income tax after taking tax adjustments and dividend tax credits into account was reduced or abated by 17% for all taxpayers resident in a province in 1963. This enabled the province to enter directly into the individual income tax field to the extent of 17% of the federal tax through the federal tax administration without increasing the total burden. For those provinces which made agreements under the Federal Provincial Fiscal Arrangements Act, and on whose behalf the Federal Government agreed to collect the Provincial Income Tax, a Provincial Income Tax of 17% of the federal tax was levied. The provinces of Manitoba and Saskatchewan levied an additional 6%. No provincial income tax was collected by the Federal Government on behalf of the Province of Quebec which continued its own collection system.

The exemptions from income in respect of marital status remained the same as in effect for 1962. The exemptions for dependants was \$300 for children eligible for family allowances, and \$550 for children not eligible for family allowances. Exemptions in effect for 1963 are outlined below, followed by a table of the rates of income tax on income in excess of personal exemptions.

Persons taxed as single—\$1000.

Persons taxed as married—\$2000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1250 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 of age and over—\$500.

Children eligible for family allowances—\$300.

Children not eligible for family allowances—\$550.

Other dependants—the amount spent in support up to a maximum of \$300 and \$550 depending upon the family allowance status of the dependant.

#### Gross Rate of Federal Income Tax—1963

(Excluding Old Age Security Tax  
before 17% Abatement)

Taxable Income	Tax	
\$ 1,000 or less	11%	
1,000	\$ 110 + 14%	on next \$ 1,000
2,000	250 + 17%	on next 1,000
3,000	420 + 19%	on next 1,000
4,000	610 + 22%	on next 2,000
6,000	1,050 + 26%	on next 2,000
8,000	1,570 + 30%	on next 2,000
10,000	2,170 + 35%	on next 2,000
12,000	2,870 + 40%	on next 3,000
15,000	4,070 + 45%	on next 10,000
25,000	8,570 + 50%	on next 15,000
40,000	16,070 + 55%	on next 20,000
60,000	27,070 + 60%	on next 30,000
90,000	45,070 + 65%	on next 35,000
125,000	67,820 + 70%	on next 100,000
225,000	137,820 + 75%	on next 175,000
400,000	269,070 + 80%	on remainder

A surtax of 4% is levied on foreign investment income in excess of \$2,400 or of the amount of the personal exemptions, whichever is the greater.

Tous les contribuables résidant dans une province en 1963 profitent d'un dégrèvement ou d'une réduction de 17 p. 100 de l'impôt établi d'après les pourcentages bruts d'impôt fédéral sur le revenu, compte tenu des ajustements d'impôt et des dégrèvements au titre de dividendes. Ceci a permis aux provinces d'occuper directement le champ de l'impôt sur le revenu des particuliers, sans alourdir le fardeau total du contribuable, jusqu'à concurrence de 17% de l'impôt fédéral, par l'entremise de l'administration fiscale fédérale. Un impôt provincial sur le revenu de 17 p. 100 de l'impôt fédéral a été institué par les provinces ayant conclu un accord en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces et pour le compte desquelles le gouvernement fédéral a accepté de percevoir l'impôt provincial sur le revenu. Les provinces de Saskatchewan et de Manitoba ont établi un impôt supplémentaire de 6 p. 100. Aucun impôt provincial sur le revenu n'a été perçu par le gouvernement fédéral pour le compte de la province de Québec, celle-ci gardant son propre régime de perception.

Les exemptions d'impôt sur le revenu au titre de l'état conjugal sont les mêmes qu'en 1962. Les exemptions pour personnes à charge étaient de \$300 pour les enfants admissibles aux allocations familiales et de \$550 pour les enfants non admissibles. Les exemptions en vigueur en 1963 sont exposées ci-après et suivies de la table des taux d'impôt sur les revenus dépassant les exemptions personnelles.

Personnes imposées à titre de célibataires—\$1,000.

Personnes imposées à titre de mariées—\$2,000.

Cette exemption subit une réduction égale au montant du revenu du conjoint qui dépasse \$250 sans dépasser \$1,250; quand ce revenu dépasse \$1,250, la personne mariée et son conjoint deviennent tous deux imposables à titre de célibataires.

Exemption supplémentaire pour les personnes âgées de 65 ans et plus—\$500.

Enfants admissibles aux allocations familiales—\$300.

Enfants non admissibles aux allocations familiales—\$550.

Autres personnes à charge—Le montant dépensé pour l'entretien jusqu'à un maximum de \$300 ou \$550 selon que la personne à charge est admissible ou non aux allocations familiales.

#### Taux brut d'impôt fédéral sur le revenu—1963

(A l'exclusion de l'«Impôt de sécurité de la vieillesse»  
et avant l'abattement de 17 p. 100)

Revenu imposable	Impôt	
\$ 1,000 ou moins	11%	
1,000	\$ 110 + 14%	des \$ 1,000 suivants
2,000	250 + 17%	des 1,000 suivants
3,000	420 + 19%	des 1,000 suivants
4,000	610 + 22%	des 2,000 suivants
6,000	1,050 + 26%	des 2,000 suivants
8,000	1,570 + 30%	des 2,000 suivants
10,000	2,170 + 35%	des 2,000 suivants
12,000	2,870 + 40%	des 3,000 suivants
15,000	4,070 + 45%	des 10,000 suivants
25,000	8,570 + 50%	des 15,000 suivants
40,000	16,070 + 55%	des 20,000 suivants
60,000	27,070 + 60%	des 30,000 suivants
90,000	45,070 + 65%	des 35,000 suivants
125,000	67,820 + 70%	des 100,000 suivants
225,000	137,820 + 75%	des 175,000 suivants
400,000	269,070 + 80%	sur le reste

Une surtaxe de 4 p. 100 est imposée sur le revenu de placements étrangers en excédent de \$2,400 ou du montant des exemptions personnelles selon le plus élevé des deux.





TABLE 1 - GENERAL STATEMENT BY PROVINCE - TABLEAU 1 - ÉTAT GÉNÉRAL PAR PROVINCES

1963 TAXATION YEAR - ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars - En millions de dollars)

PROVINCE	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax Payable	Federal Income Tax Payable	Provincial Income Tax Payable	Old Age Security Tax Payable
	Nombre de déclaration	Revenu total	Exemptions et déductions totales	Revenu imposable	Impôt total à payer	Impôt fédéral sur revenu à payer	Impôt provincial sur revenu à payer	Impôt de sécurité de vieillesse à payer
TAXABLE RETURNS - DÉCLARATIONS IMPOSABLES								
		\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	Terre-Neuve.....	60,655	254.4	136.1	118.3	22.0	16.1	2.7
Prince Edward Island..	Île du Prince-Édouard..	12,552	46.4	24.8	21.5	3.8	2.7	.5
Nova Scotia.....	Nouvelle-Écosse.....	138,332	559.9	295.2	264.7	47.0	33.9	6.2
New Brunswick.....	Nouveau-Brunswick....	101,076	396.1	212.4	183.7	33.0	23.8	4.3
Quebec.....	Québec.....	1,257,395	5,616.7	2,727.0	2,889.7	474.3	412.0	62.3
Ontario.....	Ontario.....	2,051,830	9,620.3	4,125.4	5,494.9	1,049.7	773.4	117.4
Manitoba.....	Manitoba.....	236,794	1,019.4	480.8	538.6	105.3	72.9	12.2
Saskatchewan.....	Saskatchewan.....	194,621	852.2	407.4	444.8	86.0	59.7	10.0
Alberta.....	Alberta.....	343,306	1,546.3	707.6	838.7	156.4	114.5	18.5
British Columbia.....	Colombie-Britannique..	513,595	2,431.6	1,057.7	1,374.0	254.9	186.5	30.0
Territories & Non-Res..	Territoires et Non-rés..	17,217	78.3	27.0	51.3	10.6	9.4	1.0
Canada.....	Canada.....	4,927,373	22,421.6	10,201.3	12,220.3	2,243.0	1,705.0	273.1
								265.0
NON-TAXABLE RETURNS - DÉCLARATIONS NON IMPOSABLES								
		\$	\$					
Newfoundland.....	Terre-Neuve.....	41,731	60.7	92.4				
Prince Edward Island..	Île du Prince-Édouard..	7,400	9.9	15.0				
Nova Scotia.....	Nouvelle-Écosse.....	60,450	85.7	123.6				NOT APPLICABLE
New Brunswick.....	Nouveau-Brunswick....	56,611	78.4	114.1				
Quebec.....	Québec.....	389,865	535.5	772.8				Non applicable
Ontario.....	Ontario.....	468,359	582.2	851.5				
Manitoba.....	Manitoba.....	77,280	98.2	147.4				
Saskatchewan.....	Saskatchewan.....	78,076	114.6	165.0				
Alberta.....	Alberta.....	117,991	143.3	230.6				
British Columbia.....	Colombie-Britannique..	119,490	142.7	214.7				
Territories & Non-Res..	Territoires et Non-rés..	6,317	2.4	9.3				
Canada.....	Canada.....	1,423,570	1,853.5	2,736.4				
ALL RETURNS - TOUTES DÉCLARATIONS								
		\$	\$					
Newfoundland.....	Terre-Neuve.....	102,386	315.1	228.5				
Prince Edward Island..	Île du Prince-Édouard..	19,952	56.3	39.8				
Nova Scotia.....	Nouvelle-Écosse.....	198,782	645.6	418.8				NOT APPLICABLE
New Brunswick.....	Nouveau-Brunswick....	157,687	474.5	326.5				
Quebec.....	Québec.....	1,647,260	6,152.2	3,499.8				Non applicable
Ontario.....	Ontario.....	2,520,189	10,202.5	4,977.0				
Manitoba.....	Manitoba.....	314,074	1,117.6	628.2				
Saskatchewan.....	Saskatchewan.....	272,697	966.7	572.3				
Alberta.....	Alberta.....	461,297	1,689.6	938.2				
British Columbia.....	Colombie-Britannique..	633,085	2,574.3	1,272.4				
Territories & Non-Res..	Territoires et Non-rés..	23,534	80.7	36.2				
Canada.....	Canada.....	6,350,943	24,275.1	12,937.7				

TABLE 2 - DISTRIBUTION BY INCOME CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			Under Moins de \$1,000	\$1,000 to à \$1,099	\$1,100 to à \$1,199	\$1,200 to à \$1,299
1	Number of Taxable Returns .....	Nombre de déclarations imposables .....	36,785	4,084	63,165	65,221
	Sources of Income	Sources de revenu	\$	\$	\$	\$
2	Wages and Salaries .....	Salaires et traitements .....	15,359	3,882	66,974	74,045
3	Business Income .....	Revenu d'entreprises .....	85-	79	1,969	2,642
4	Professional Income .....	Revenu de prof. libérales .....	50	16	179	299
5	Commission Income .....	Revenu-commissions .....	69	9	217	213
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....	269-	58	719	1,108
7	Old Age Pension Income .....	Pension de vieillesse .....	185	49	130	16
8	Alimony Received .....	Pension alimentaire reçue .....	16		22	111
9	Gross Dividends .....	Dividendes bruts .....	198	1	330	564
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....	428	83	916	1,269
11	Rental Income .....	Revenu de location .....	572	79	389	521
12	Annuity Income .....	Revenu de rentes .....	9		81	22
13	Estate Income .....	Revenu de successions .....	59		230	203
14	Mortgage Interest .....	Intérêt hypothécaire .....	314	10	374	218
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....	307	30	16	25
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....	17		3	39
17	Miscellaneous Income .....	Revenu Divers .....	76	4	121	137
18	Total Income Assessed .....	Total du revenu cotisé .....	17,306	4,299	72,670	81,434
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....	19,071	3,433	62,680	64,367
20	Pension Contributions .....	Contributions à caisse de pension .....	77	36	162	289
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....	22		2	17
22	Standard Deductions .....	Déductions uniformes .....	3,624	400	6,094	6,196
23	Medical Claims .....	Frais médicaux réclamés .....	253	14	54	149
24	Charitable Donations .....	Dons de charité .....	1	4	215	295
25	Union Dues .....	Cotisations syndicales .....	3		8	9
26	Alimony Paid .....	Pension alimentaire payée .....	32		1	2
27	Other Deductions .....	Autres déductions .....	50	12	80	96
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....	23,133	3,900	69,297	71,420
29	Taxable Income Assessed .....	Revenu imposable cotisé .....	5,827-	399	3,373	10,014
	Tax Payable	Impôt à payer				
30	Federal Tax Payable .....	Impôt fédéral à payer .....	1,877	221	465	987
31	Provincial Tax Payable .....	Impôt provincial à payer .....	322	36	72	158
32	Old Age Security Tax Payable .....	Impôt de sécurité de vieillesse à payer .....	287	40	116	313
33	Total Tax Payable .....	Total des impôts à payer .....	2,486	297	653	1,457
34	Foreign Tax Credit .....	Dégrèvement pour impôts étrangers .....	8	2		6
35	Dividend Tax Credit .....	Dégrèvement pour dividendes .....	33		10	24
1	Number of Non-Taxable Returns .....	Nombre de déclarations non imposables .....	697,881	95,660	36,330	30,660
	Sources of Income	Sources de revenu	\$	\$	\$	\$
2	Wages and Salaries .....	Salaires et traitements .....	337,590	82,003	28,746	25,501
3	Business Income .....	Revenu d'entreprises .....	15,638-	4,804	2,533	1,993
4	Professional Income .....	Revenu de prof. libérales .....	15-	533	47	138
5	Commission Income .....	Revenu-commissions .....	2,165	833	164	469
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....	17,065-	4,220	2,771	3,122
7	Old Age Pension Income .....	Pension de vieillesse .....	7,349	2,404	2,956	3,440
8	Alimony Received .....	Pension alimentaire reçue .....	266	48	104	84
9	Gross Dividends .....	Dividendes bruts .....	2,154	570	479	324
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....	7,870	2,075	1,672	1,311
11	Rental Income .....	Revenu de location .....	2,207-	1,387	1,008	717
12	Annuity Income .....	Revenu de rentes .....	135	51	35	82
13	Estate Income .....	Revenu de successions .....	736	189	200	128
14	Mortgage Interest .....	Intérêt hypothécaire .....	3,256	806	354	491
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....	585	73	42	33
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....	152	30	10	57
17	Miscellaneous Income .....	Revenu divers .....	1,475	412	316	419
18	Total Income Assessed .....	Total du revenu cotisé .....	328,809	100,438	41,436	38,309
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....	812,138	114,207	61,625	56,563
20	Pension Contributions .....	Contributions à caisse de pension .....	715	223	196	103
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....	35	53		4
22	Standard Deductions .....	Déductions uniformes .....	69,554	9,476	3,375	2,925
23	Medical Claims .....	Frais médicaux réclamés .....	654	65	319	259
24	Charitable Donations .....	Dons de charité .....	34	72	138	86
25	Union Dues .....	Cotisations syndicales .....	27	4	12	6
26	Alimony Paid .....	Pension alimentaire payée .....	188	3	14	25
27	Other Deductions .....	Autres déductions .....	1,506	788	1,152	1,630
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....	884,851	124,892	66,831	61,600

TABLEAU 2 - RÉPARTITION PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

\$1,300 to à \$1,399	\$1,400 to à \$1,499	\$1,500 to à \$1,599	\$1,600 to à \$1,699	\$1,700 to à \$1,799	\$1,800 to à \$1,899	\$1,900 to à \$1,999	\$1,000 to à \$1,999	\$2,000 to à \$2,099	
68,143	67,393	68,713	72,150	73,661	79,480	75,423	637,433	81,020	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
85,999	89,540	98,746	106,345	111,884	131,245	129,706	898,366	147,674	2
1,936	3,008	2,943	2,490	2,464	3,305	3,485	24,321	4,146	3
81	252	259	486	608	479	481	3,141	512	4
349	490	446	339	460	455	767	3,745	668	5
887	1,192	1,051	1,892	1,505	1,534	1,821	11,766	1,487	6
57	114	54	2,094	3,448	2,847	3,386	12,195	3,669	7
71	47	75	89	148	18	43	624	13	8
519	392	418	610	1,525	1,006	1,094	6,460	1,158	9
1,094	1,162	1,172	2,389	3,769	3,379	3,615	18,847	3,918	10
360	469	217	617	849	852	650	5,003	659	11
16	66	28	107	161	120	106	708	131	12
243	202	271	309	472	294	430	2,654	514	13
152	476	423	632	1,045	898	907	5,134	935	14
64	92	99	58	55	86	176	700	176	15
23	40	36	55	37	60	41	334	115	16
108	123	95	454	430	199	249	1,920	205	17
91,957	97,667	106,334	118,968	128,857	146,776	146,958	995,920	165,980	18
67,534	67,903	69,389	74,688	79,052	85,150	82,036	656,233	88,565	19
324	310	329	391	420	567	776	3,603	903	20
4	16	6	17	17	23	11	112	70	21
6,301	6,137	6,142	6,363	6,422	6,772	6,431	57,260	6,684	22
292	451	437	564	635	924	939	4,458	1,026	23
501	587	850	1,004	1,151	1,434	1,429	7,471	1,884	24
36	32	35	47	53	71	70	361	107	25
2	4	18	23	26	35	16	127	30	26
250	485	906	1,117	849	763	937	5,497	580	27
75,244	75,926	78,111	84,214	88,625	95,739	92,644	735,121	99,850	28
16,713	21,741	28,223	34,754	40,232	51,036	54,313	260,799	66,130	29
1,646	2,047	2,677	3,216	3,691	4,713	4,997	24,660	6,167	30
252	318	405	490	574	737	774	3,818	940	31
520	670	860	1,054	1,218	1,551	1,644	7,987	2,005	32
2,419	3,036	3,942	4,761	5,484	7,001	7,416	36,466	9,111	33
22	1	1	1	2	20	1	33	3	34
	34	37	43	98	90	104	463	111	35
34,940	32,240	34,350	27,920	28,200	30,940	32,000	383,240	34,640	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
31,379	29,331	33,526	29,548	32,319	38,035	41,411	371,799	44,310	2
2,823	2,278	3,437	4,018	4,234	5,666	6,730	38,515	9,286	3
60	119	150	100	211	91	446	1,895	412	4
315	364	432	515	449	627	680	4,848	780	5
4,020	4,681	4,812	4,946	5,488	6,978	7,397	48,437	9,384	6
3,956	4,462	4,629	2,455	2,313	1,948	1,828	30,389	1,935	7
46	85	104	121	83	140	86	902	171	8
582	465	367	430	586	350	191	4,343	267	9
1,773	2,353	2,454	1,440	1,480	1,207	1,372	17,137	1,588	10
671	1,116	1,514	1,304	1,013	1,107	1,126	10,961	1,454	11
56	95	165	89	85	84	18	760	64	12
359	26	180	103	40	67	78	1,369	98	13
539	682	895	521	574	537	624	6,023	626	14
91	93	48	157	50	51	155	793	236	15
14	67	8	33	22	1		240	12	16
446	434	460	241	359	334	229	3,651	394	17
47,129	46,649	53,180	46,022	49,304	57,223	62,371	542,063	71,016	18
66,105	65,458	71,273	61,778	65,439	71,749	75,430	709,628	81,893	19
120	168	97	175	168	265	139	1,653	254	20
68	9	10	6	9			158	26	21
3,353	3,078	3,287	2,530	2,646	2,935	3,006	36,611	3,281	22
328	473	278	501	370	687	332	3,612	422	23
92	120	130	234	153	127	198	1,350	224	24
6	9	1	5	2	9	13	68	5	25
11	1	109	72	71	17	97	420	16	26
1,410	860	561	213	196	144	182	7,137	136	27
71,492	70,177	75,746	65,515	69,054	75,935	79,396	760,638	86,256	28



TABLE 2 - DISTRIBUTION BY INCOME CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			\$2,100 to à \$2,199	\$2,200 to à \$2,299	\$2,300 to à \$2,399	\$2,400 to à \$2,499
1	Number of Taxable Returns .....	<i>Nombre de déclarations imposables .....</i>	82,182	83,781	85,730	91,750
	Sources of Income .....	<i>Sources de revenu .....</i>	\$	\$	\$	\$
2	Wages and Salaries .....	<i>Salaires et traitements .....</i>	155,903	165,485	179,608	198,868
3	Business Income .....	<i>Revenu d'entreprises .....</i>	4,396	6,132	5,259	6,619
4	Professional Income .....	<i>Revenu de prof. libérales .....</i>	441	368	523	777
5	Commission Income .....	<i>Revenu-commissions .....</i>	496	1,092	1,117	1,214
6	Farm or Fishing Income .....	<i>Revenu d'agriculture ou pêche .....</i>	2,990	2,852	2,263	3,490
7	Old Age Pension Income .....	<i>Pension de vieillesse .....</i>	3,639	3,612	3,739	3,575
8	Alimony Received .....	<i>Pension alimentaire reçue .....</i>	169	132	203	276
9	Gross Dividends .....	<i>Dividendes bruts .....</i>	1,139	1,390	1,335	1,607
10	Bond and Bank Interest .....	<i>Intérêt obligataire et bancaire .....</i>	4,300	3,898	4,101	4,586
11	Rental Income .....	<i>Revenu de location .....</i>	976	1,025	1,173	1,167
12	Annuity Income .....	<i>Revenu de rentes .....</i>	270	190	205	128
13	Estate Income .....	<i>Revenu de successions .....</i>	601	605	596	476
14	Mortgage Interest .....	<i>Intérêt hypothécaire .....</i>	805	1,070	792	1,333
15	Other Can. Investment Income .....	<i>Autres revenus de placements au Canada .....</i>	120	133	192	139
16	Foreign Investment Income .....	<i>Revenu de placements à l'étranger .....</i>	37	56	106	22
17	Miscellaneous Income .....	<i>Revenu Divers .....</i>	241	315	185	331
18	Total Income Assessed .....	<i>Total du revenu cotisé .....</i>	176,525	188,354	201,396	224,609
	Exemptions and Deductions .....	<i>Exemptions et déductions .....</i>				
19	Personal Exemptions .....	<i>Exemptions personnelles .....</i>	97,305	99,960	105,010	115,736
20	Pension Contributions .....	<i>Contributions à caisse de pension .....</i>	1,003	1,164	1,320	1,885
21	Retirement Savings Premiums .....	<i>Prime d'épargne-retraite .....</i>	16	31	17	47
22	Standard Deductions .....	<i>Déductions uniformes .....</i>	6,806	7,002	6,959	7,393
23	Medical Claims .....	<i>Frais médicaux réclamés .....</i>	924	1,117	1,286	1,412
24	Charitable Donations .....	<i>Dons de charité .....</i>	2,074	1,912	2,317	2,638
25	Union Dues .....	<i>Cotisations syndicales .....</i>	106	122	125	173
26	Alimony Paid .....	<i>Pension alimentaire payée .....</i>	46	24	111	116
27	Other Deductions .....	<i>Autres déductions .....</i>	485	572	518	474
28	Total Exemptions and Deductions .....	<i>Total des exemptions et déductions .....</i>	108,764	111,904	117,662	129,875
29	Taxable Income Assessed .....	<i>Revenu imposable cotisé .....</i>	67,761	76,449	83,734	94,734
	Tax Payable .....	<i>Impôt à payer .....</i>				
30	Federal Tax Payable .....	<i>Impôt fédéral à payer .....</i>	6,272	7,148	8,075	9,076
31	Provincial Tax Payable .....	<i>Impôt provincial à payer .....</i>	982	1,104	1,282	1,422
32	Old Age Security Tax Payable .....	<i>Impôt de sécurité de vieillesse à payer .....</i>	2,048	2,307	2,527	2,848
33	Total Tax Payable .....	<i>Total des impôts à payer .....</i>	9,302	10,559	11,884	13,347
34	Foreign Tax Credit .....	<i>Dégrèvement pour impôts étrangers .....</i>	2	7	9	5
35	Dividend Tax Credit .....	<i>Dégrèvement pour dividendes .....</i>	135	177	144	207
1	Number of Non-Taxable Returns .....	<i>Nombre de déclarations non imposables .....</i>	26,330	25,270	26,270	24,820
	Sources of Income .....	<i>Sources de revenu .....</i>	\$	\$	\$	\$
2	Wages and Salaries .....	<i>Salaires et traitements .....</i>	36,623	38,960	40,341	39,214
3	Business Income .....	<i>Revenu d'entreprises .....</i>	7,135	5,539	8,192	6,322
4	Professional Income .....	<i>Revenu de prof. libérales .....</i>	85	131	254	235
5	Commission Income .....	<i>Revenu-commissions .....</i>	751	483	601	864
6	Farm or Fishing Income .....	<i>Revenu d'agriculture ou pêche .....</i>	6,728	7,204	7,365	8,562
7	Old Age Pension Income .....	<i>Pension de vieillesse .....</i>	1,511	1,699	1,828	1,803
8	Alimony Received .....	<i>Pension alimentaire reçue .....</i>	33	44	99	29
9	Gross Dividends .....	<i>Dividendes bruts .....</i>	226	374	146	225
10	Bond and Bank Interest .....	<i>Intérêt obligataire et bancaire .....</i>	1,179	822	991	1,017
11	Rental Income .....	<i>Revenu de location .....</i>	1,110	754	841	826
12	Annuity Income .....	<i>Revenu de rentes .....</i>	62	83	16	228
13	Estate Income .....	<i>Revenu de successions .....</i>	109	65	42	7
14	Mortgage Interest .....	<i>Intérêt hypothécaire .....</i>	559	386	746	929
15	Other Can. Investment Income .....	<i>Autres revenus de placements au Canada .....</i>	67	67	11	58
16	Foreign Investment Income .....	<i>Revenu de placements à l'étranger .....</i>		5	26	12
17	Miscellaneous Income .....	<i>Revenu divers .....</i>	284	177	303	402
18	Total Income Assessed .....	<i>Total du revenu cotisé .....</i>	56,463	56,794	61,801	60,733
	Exemptions and Deductions .....	<i>Exemptions et déductions .....</i>				
19	Personal Exemptions .....	<i>Exemptions personnelles .....</i>	66,641	66,112	69,290	67,445
20	Pension Contributions .....	<i>Contributions à caisse de pension .....</i>	240	205	207	243
21	Retirement Savings Premiums .....	<i>Prime d'épargne-retraite .....</i>	14	16	5	
22	Standard Deductions .....	<i>Déductions uniformes .....</i>	2,308	2,272	2,417	2,170
23	Medical Claims .....	<i>Frais médicaux réclamés .....</i>	634	498	541	707
24	Charitable Donations .....	<i>Dons de charité .....</i>	381	290	247	373
25	Union Dues .....	<i>Cotisations syndicales .....</i>	19	10	25	30
26	Alimony Paid .....	<i>Pension alimentaire payée .....</i>	6	95	11	23
27	Other Deductions .....	<i>Autres déductions .....</i>	116	144	191	146
28	Total Exemptions and Deductions .....	<i>Total des exemptions et déductions .....</i>	70,359	69,642	72,934	71,137

TABLEAU 2 - RÉPARTITION PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

\$2,500 to à \$2,599	\$2,600 to à \$2,699	\$2,700 to à \$2,799	\$2,800 to à \$2,899	\$2,900 to à \$2,999	\$2,000 to à \$2,999	\$3,000 to à \$3,099	\$3,100 to à \$3,199	\$3,200 to à \$3,299	
92,592	95,952	94,732	98,101	90,733	896,573	95,291	99,232	93,983	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
209,092	225,291	229,629	249,037	238,195	1,998,782	258,909	278,364	271,369	2
7,118	7,167	9,297	9,744	9,817	69,693	11,131	11,369	13,176	3
1,106	693	1,203	779	664	7,066	897	1,521	1,066	4
1,212	1,228	1,234	1,512	1,371	11,143	2,313	2,482	1,764	5
3,682	4,004	4,349	4,727	4,662	34,506	4,679	4,793	6,044	6
3,381	4,419	4,152	3,565	3,120	36,870	2,756	2,884	2,550	7
215	177	120	213	188	1,704	444	614	158	8
1,546	1,543	1,286	1,858	1,523	14,385	1,427	1,630	1,491	9
5,029	4,612	4,606	4,591	4,314	43,955	4,194	4,709	4,055	10
862	1,305	1,554	1,071	1,028	10,821	710	906	873	11
268	237	315	183	200	2,127	317	371	189	12
630	821	820	480	551	6,093	679	580	522	13
1,288	1,933	1,077	859	1,244	11,336	1,427	1,518	1,215	14
177	142	161	215	219	1,674	127	362	330	15
91	148	65	67	125	834	79	87	129	16
328	373	482	506	317	3,283	296	322	292	17
236,025	254,091	260,351	279,407	267,537	2,254,274	290,388	312,510	305,223	18
119,226	128,002	133,848	140,509	132,676	1,160,836	145,742	156,339	150,645	19
1,899	2,147	2,321	3,174	2,878	18,693	3,134	3,701	3,799	20
34	39	66	47	92	458	84	105	59	21
7,396	7,753	7,570	7,818	7,169	72,551	7,514	7,606	7,097	22
1,662	1,649	1,960	1,919	1,652	14,609	2,043	2,463	2,245	23
2,803	2,835	2,988	3,018	3,076	25,545	3,284	3,788	3,813	24
173	168	150	201	181	1,508	237	226	254	25
41	23	14	241	132	777	66	128	258	26
561	648	502	738	505	5,584	503	557	607	27
133,795	143,266	149,419	157,665	148,361	1,300,561	162,606	174,914	168,775	28
102,230	110,825	110,932	121,742	119,176	953,714	127,782	137,596	136,448	29
9,978	11,139	10,936	12,276	11,947	93,012	12,785	13,865	13,910	30
1,574	1,773	1,744	1,943	1,910	14,674	2,041	2,212	2,216	31
3,084	3,341	3,334	3,667	3,587	28,748	3,841	4,139	4,100	32
14,635	16,252	16,014	17,885	17,443	136,434	18,666	20,216	20,227	33
4	3	17	2	9	62	9	12	19	34
209	203	183	234	237	1,839	186	233	248	35
23,740	23,630	17,320	16,110	16,240	234,370	12,100	12,190	10,610	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
38,876	39,961	31,079	29,870	30,617	369,851	25,157	28,221	21,801	2
7,555	8,994	7,534	6,962	7,763	75,282	4,711	4,077	5,824	3
86	235	149	115	234	1,936	297	171	108	4
1,132	1,424	703	641	698	8,077	666	616	902	5
7,849	8,672	6,292	6,243	6,680	74,979	4,967	4,503	4,867	6
1,783	828	257	346	217	12,209	122	171	156	7
51	52	58	114	652	5	5			8
127	142	99	110	118	1,835	307	33	31	9
924	736	332	507	509	8,604	229	142	218	10
1,325	514	429	577	548	8,379	157	158	287	11
49	2		49		552	58	3	78	12
47	124	290	36	10	829		9	34	13
353	560	300	174	250	4,884	91	126	60	14
164	129	12	79	53	876	32	81	10	15
	30				85	2		4	16
185	140	39	93	43	2,060	23	29	76	17
60,507	62,490	47,568	45,862	47,853	571,088	36,822	38,340	34,457	18
65,424	66,834	51,813	49,147	50,845	635,444	38,504	39,658	35,536	19
311	264	286	294	320	2,623	378	306	237	20
2	36		17	11	127	8			21
2,140	2,035	1,411	1,357	1,415	20,806	997	1,018	878	22
490	841	403	758	493	5,787	447	614	328	23
300	422	511	325	304	3,376	334	320	307	24
10	10	13	19	15	156	14	9	13	25
	39	11	28	21	250	98	30		26
109	111	131	80	119	1,283	127	377	54	27
68,785	70,593	54,579	52,024	53,543	669,851	40,908	42,331	37,351	28



TABLE 2 - DISTRIBUTION BY INCOME CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			\$3,300 to à \$3,399	\$3,400 to à \$3,499	\$3,500 to à \$3,599	\$3,600 to à \$3,699
1	Number of Taxable Returns . . . . .	Nombre de déclarations imposables . . . . .	95,751	96,701	93,922	98,781
	Sources of Income . . . . .	Sources de revenu . . . . .	\$	\$	\$	\$
2	Wages and Salaries . . . . .	Salaires et traitements . . . . .	287,825	300,299	299,412	324,736
3	Business Income . . . . .	Revenu d'entreprises . . . . .	11,072	12,198	11,875	13,707
4	Professional Income . . . . .	Revenu de prof. libérales . . . . .	906	802	562	1,030
5	Commission Income . . . . .	Revenu-commissions . . . . .	1,622	4,124	3,222	3,609
6	Farm or Fishing Income . . . . .	Revenu d'agriculture ou pêche . . . . .	6,535	4,382	5,593	5,786
7	Old Age Pension Income . . . . .	Pension de vieillesse . . . . .	2,944	2,539	2,592	1,964
8	Alimony Received . . . . .	Pension alimentaire reçue . . . . .	537	319	135	531
9	Gross Dividends . . . . .	Dividendes bruts . . . . .	1,515	1,417	1,777	1,645
10	Bond and Bank Interest . . . . .	Intérêt obligataire et bancaire . . . . .	4,071	3,738	4,438	3,823
11	Rental Income . . . . .	Revenu de location . . . . .	1,445	1,066	1,119	872
12	Annuity Income . . . . .	Revenu de rentes . . . . .	173	190	243	279
13	Estate Income . . . . .	Revenu de successions . . . . .	393	580	518	596
14	Mortgage Interest . . . . .	Intérêt hypothécaire . . . . .	1,039	1,211	1,269	1,312
15	Other Can. Investment Income . . . . .	Autres revenus de placements au Canada . . . . .	136	371	189	164
16	Foreign Investment Income . . . . .	Revenu de placements à l'étranger . . . . .	66	90	120	175
17	Miscellaneous Income . . . . .	Revenu Divers . . . . .	432	164	197	105
18	Total Income Assessed . . . . .	Total du revenu cotisé . . . . .	320,709	333,491	333,261	360,335
	Exemptions and Deductions . . . . .	Exemptions et déductions . . . . .				
19	Personal Exemptions . . . . .	Exemptions personnelles . . . . .	159,268	161,398	162,885	177,555
20	Pension Contributions . . . . .	Contributions à caisse de pension . . . . .	4,091	5,155	5,568	5,789
21	Retirement Savings Premiums . . . . .	Prime d'épargne-retraite . . . . .	105	115	109	144
22	Standard Deductions . . . . .	Déductions uniformes . . . . .	7,194	7,325	6,915	7,292
23	Medical Claims . . . . .	Frais médicaux réclamés . . . . .	2,302	2,780	2,477	2,722
24	Charitable Donations . . . . .	Dons de charité . . . . .	4,107	3,833	4,279	4,560
25	Union Dues . . . . .	Cotisations syndicales . . . . .	317	292	330	341
26	Alimony Paid . . . . .	Pension alimentaire payée . . . . .	144	230	220	224
27	Other Deductions . . . . .	Autres déductions . . . . .	558	555	561	677
28	Total Exemptions and Deductions . . . . .	Total des exemptions et déductions . . . . .	178,086	181,684	183,344	199,304
29	Taxable Income Assessed . . . . .	Revenu imposable cotisé . . . . .	142,624	151,807	149,918	161,031
	Tax Payable . . . . .	Impôt à payer . . . . .				
30	Federal Tax Payable . . . . .	Impôt fédéral à payer . . . . .	14,584	15,792	15,614	16,903
31	Provincial Tax Payable . . . . .	Impôt provincial à payer . . . . .	2,389	2,577	2,549	2,737
32	Old Age Security Tax Payable . . . . .	Impôt de sécurité de vieillesse à payer . . . . .	4,286	4,563	4,505	4,838
33	Total Tax Payable . . . . .	Total des impôts à payer . . . . .	21,259	22,931	22,668	24,478
34	Foreign Tax Credit . . . . .	Dégrèvement pour impôts étrangers . . . . .	4	16	31	11
35	Dividend Tax Credit . . . . .	Dégrèvement pour dividendes . . . . .	243	239	288	260
1	Number of Non-Taxable Returns . . . . .	Nombre de déclarations non imposables . . . . .	9,340	7,890	7,930	6,290
	Sources of Income . . . . .	Sources de revenu . . . . .	\$	\$	\$	\$
2	Wages and Salaries . . . . .	Salaires et traitements . . . . .	21,494	19,029	20,076	17,726
3	Business Income . . . . .	Revenu d'entreprises . . . . .	4,575	3,888	3,626	2,721
4	Professional Income . . . . .	Revenu de prof. libérales . . . . .		69	129	52
5	Commission Income . . . . .	Revenu-commissions . . . . .	641	573	543	280
6	Farm or Fishing Income . . . . .	Revenu d'agriculture ou pêche . . . . .	4,045	2,973	2,880	1,673
7	Old Age Pension Income . . . . .	Pension de vieillesse . . . . .	49	81	33	19
8	Alimony Received . . . . .	Pension alimentaire reçue . . . . .				
9	Gross Dividends . . . . .	Dividendes bruts . . . . .	86	44	19	32
10	Bond and Bank Interest . . . . .	Intérêt obligataire et bancaire . . . . .	121	90	67	119
11	Rental Income . . . . .	Revenu de location . . . . .	55	174	472	200
12	Annuity Income . . . . .	Revenu de rentes . . . . .			14	
13	Estate Income . . . . .	Revenu de successions . . . . .		9		45
14	Mortgage Interest . . . . .	Intérêt hypothécaire . . . . .	50	227	209	33
15	Other Can. Investment Income . . . . .	Autres revenus de placements au Canada . . . . .	37	25	46	19
16	Foreign Investment Income . . . . .	Revenu de placements à l'étranger . . . . .	85	1		
17	Miscellaneous Income . . . . .	Revenu divers . . . . .	5	24	13	12
18	Total Income Assessed . . . . .	Total du revenu cotisé . . . . .	31,243	27,206	28,125	22,931
	Exemptions and Deductions . . . . .	Exemptions et déductions . . . . .				
19	Personal Exemptions . . . . .	Exemptions personnelles . . . . .	32,644	27,578	28,364	23,341
20	Pension Contributions . . . . .	Contributions à caisse de pension . . . . .	278	290	369	383
21	Retirement Savings Premiums . . . . .	Prime d'épargne-retraite . . . . .	12	17	6	30
22	Standard Deductions . . . . .	Déductions uniformes . . . . .	766	630	642	477
23	Medical Claims . . . . .	Frais médicaux réclamés . . . . .	425	363	349	435
24	Charitable Donations . . . . .	Dons de charité . . . . .	247	260	288	246
25	Union Dues . . . . .	Cotisations syndicales . . . . .	9	10	33	36
26	Alimony Paid . . . . .	Pension alimentaire payée . . . . .		71		
27	Other Deductions . . . . .	Autres déductions . . . . .	470	134	88	82
28	Total Exemptions and Deductions . . . . .	Total des exemptions et déductions . . . . .	34,850	29,354	30,140	25,029



TABLEAU 2 - RÉPARTITION PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

\$3,700 to à \$3,799	\$3,800 to à \$3,899	\$3,900 to à \$3,999	\$3,000 to à \$3,999	\$4,000 to à \$4,099	\$4,100 to à \$4,199	\$4,200 to à \$4,299	\$4,300 to à \$4,399	\$4,400 to à \$4,499	
96,254	94,911	96,614	961,440	94,901	94,060	95,051	94,270	90,574	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
324,398	330,334	344,769	3,020,416	351,426	351,937	368,431	377,275	371,181	2
12,353	13,286	15,231	125,396	11,052	13,997	12,486	9,815	11,330	3
1,067	1,084	545	9,482	1,190	1,551	1,192	1,215	1,204	4
3,653	3,354	3,509	29,652	3,733	4,317	3,550	3,591	4,036	5
5,420	5,120	6,716	55,068	4,974	6,662	6,271	5,784	5,153	6
2,398	1,986	1,507	24,120	1,690	1,918	1,651	1,756	1,049	7
287	354	276	3,657	310	161	177	234	298	8
2,283	1,621	1,567	16,371	1,827	2,153	1,715	1,746	1,599	9
4,951	4,319	4,209	42,507	3,943	4,414	4,071	4,118	3,299	10
758	1,229	547	9,524	1,108	533	1,503	905	994	11
411	64	332	2,569	116	249	163	154	227	12
821	873	433	5,995	807	694	716	1,221	617	13
1,494	961	1,049	12,496	1,472	1,108	1,301	1,481	1,119	14
208	165	213	2,265	312	235	210	276	218	15
118	109	95	1,067	197	166	37	133	178	16
285	393	270	2,756	130	164	254	170	364	17
360,904	365,251	381,267	3,363,340	384,284	390,258	403,728	409,874	402,866	18
173,261	178,191	181,892	1,647,176	178,635	181,567	189,043	185,839	183,408	19
5,641	6,175	6,467	49,519	6,994	7,155	8,147	8,148	8,709	20
89	80	127	1,018	223	255	233	196	153	21
6,943	6,757	6,868	71,512	6,494	6,520	6,410	6,296	6,208	22
2,942	2,995	2,860	25,829	3,010	3,095	3,330	3,670	3,072	23
4,790	4,843	5,016	42,313	5,547	5,193	5,491	5,513	5,165	24
381	410	440	3,229	558	546	611	677	600	25
229	184	277	1,960	170	458	306	225	236	26
427	571	569	5,584	661	909	525	673	712	27
194,704	200,207	204,516	1,848,140	202,291	205,698	214,096	211,238	208,265	28
166,201	165,044	176,750	1,515,199	181,993	184,560	189,632	198,636	194,601	29
17,493	17,495	18,979	157,418	19,530	19,837	20,526	21,642	21,431	30
2,833	2,840	3,051	25,443	3,058	3,224	3,325	3,472	3,571	31
4,991	4,956	5,306	45,526	5,464	5,521	5,631	5,853	5,682	32
25,316	25,290	27,336	228,387	28,052	28,582	29,482	30,967	30,684	33
22	11	10	145	31	19	13	37	49	34
346	264	255	2,562	344	363	323	350	302	35
5,660	4,610	4,100	80,720	3,540	3,300	2,440	2,200	1,860	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
15,379	13,212	12,606	194,702	11,346	11,189	7,738	7,401	6,916	2
2,423	2,138	1,748	35,730	1,179	1,297	1,054	856	451	3
		75	901		51	22	3		4
386	505	69	5,181	331	69	74	87	171	5
2,840	1,481	1,485	31,715	1,271	757	1,086	1,161	672	6
16	42	32	721	15		16		32	7
			5						8
9	20	28	610		13	82		1	9
69	131	81	1,266	49	63	62	31	3	10
2	125	11	1,640	90	45	167	3-	8	11
2	23		177						12
	2		99		72	1			13
13	7	16	832	40	29	8	5	8	14
	4		253	4	1		4		15
76	14		182		84	48		1	16
	28	36	246	6		10	21	10	17
21,216	17,732	16,188	274,260	14,329	13,670	10,368	9,567	8,273	18
21,291	17,862	15,889	280,666	13,874	13,339	9,827	9,077	7,761	19
300	255	413	3,207	304	255	157	223	132	20
	7	18	97	2	13		5		21
437	371	297	6,513	278	258	157	157	132	22
268	259	367	3,855	217	102	285	122	131	23
255	176	217	2,651	133	132	178	145	98	24
15	13	26	177	9	13	12	11	7	25
118		140	457	19	17		19	36	26
67	81	24	1,503	54	95	236	65	170	27
22,751	19,024	17,391	299,128	14,890	14,224	10,852	9,824	8,467	28

TABLE 2 - DISTRIBUTION BY INCOME CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			\$4,500 to à \$4,599	\$4,600 to à \$4,699	\$4,700 to à \$4,799	\$4,800 to à \$4,899
1	Number of Taxable Returns .....	Nombre de déclarations imposables .....	88,073	85,584	84,553	79,633
	Sources of Income	Sources de revenu	\$	\$	\$	\$
2	Wages and Salaries .....	Salaires et traitements .....	367,127	364,518	368,215	354,828
3	Business Income .....	Revenu d'entreprises .....	14,335	12,705	10,748	10,684
4	Professional Income .....	Revenu de prof. libérales .....	946	777	1,777	1,190
5	Commission Income .....	Revenu-commissions .....	2,863	4,432	4,367	3,839
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....	5,117	5,503	5,963	4,950
7	Old Age Pension Income .....	Pension de vieillesse .....	1,296	1,226	1,112	1,006
8	Alimony Received .....	Pension alimentaire reçue .....	199	435	531	99
9	Gross Dividends .....	Dividendes bruts .....	1,519	1,728	1,343	1,929
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....	3,645	3,630	3,451	3,822
11	Rental Income .....	Revenu de location .....	998	847	810	651
12	Annuity Income .....	Revenu de rentes .....	170	68	144	131
13	Estate Income .....	Revenu de successions .....	817	486	1,032	548
14	Mortgage Interest .....	Intérêt hypothécaire .....	905	848	1,096	1,612
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....	132	183	294	275
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....	100	157	194	146
17	Miscellaneous Income .....	Revenu Divers .....	350	257	389	345
18	Total Income Assessed .....	Total du revenu cotisé .....	400,520	397,801	401,466	386,054
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....	182,725	180,153	178,968	169,937
20	Pension Contributions .....	Contributions à caisse de pension .....	8,897	8,862	9,336	8,576
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....	212	212	321	118
22	Standard Deductions .....	Déductions uniformes .....	5,853	5,644	5,463	5,247
23	Medical Claims .....	Frais médicaux réclamés .....	3,205	3,325	3,592	3,480
24	Charitable Donations .....	Dons de charité .....	5,388	5,282	5,724	5,161
25	Union Dues .....	Cotisations syndicales .....	594	669	683	657
26	Alimony Paid .....	Pension alimentaire payée .....	304	193	263	477
27	Other Deductions .....	Autres déductions .....	467	786	759	635
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....	207,645	205,126	205,109	194,287
29	Taxable Income Assessed .....	Revenu imposable cotisé .....	192,875	192,676	196,358	191,767
	Tax Payable	Impôt à payer				
30	Federal Tax Payable .....	Impôt fédéral à payer .....	21,330	21,408	21,975	21,521
31	Provincial Tax Payable .....	Impôt provincial à payer .....	3,492	3,548	3,635	3,581
32	Old Age Security Tax Payable .....	Impôt de sécurité de vieillesse à payer .....	5,596	5,526	5,583	5,392
33	Total Tax Payable .....	Total des impôts à payer .....	30,419	30,482	31,193	30,494
34	Foreign Tax Credit .....	Dégrèvement pour impôts étrangers .....	28	22	10	15
35	Dividend Tax Credit .....	Dégrèvement pour dividendes .....	267	316	285	364
1	Number of Non-Taxable Returns .....	Nombre de déclarations non imposables .....				
	Sources of Income	Sources de revenu				
2	Wages and Salaries .....	Salaires et traitements .....				
3	Business Income .....	Revenu d'entreprises .....				
4	Professional Income .....	Revenu de prof. libérales .....				
5	Commission Income .....	Revenu-commissions .....				
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....				
7	Old Age Pension Income .....	Pension de vieillesse .....				
8	Alimony Received .....	Pension alimentaire reçue .....				
9	Gross Dividends .....	Dividendes bruts .....				
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....				
11	Rental Income .....	Revenu de location .....				
12	Annuity Income .....	Revenu de rentes .....				
13	Estate Income .....	Revenu de successions .....				
14	Mortgage Interest .....	Intérêt hypothécaire .....				
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....				
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....				
17	Miscellaneous Income .....	Revenu divers .....				
18	Total Income Assessed .....	Total du revenu cotisé .....				
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....				
20	Pension Contributions .....	Contributions à caisse de pension .....				
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....				
22	Standard Deductions .....	Déductions uniformes .....				
23	Medical Claims .....	Frais médicaux réclamés .....				
24	Charitable Donations .....	Dons de charité .....				
25	Union Dues .....	Cotisations syndicales .....				
26	Alimony Paid .....	Pension alimentaire payée .....				
27	Other Deductions .....	Autres déductions .....				
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....				

Income Classes Not Shown

Separately Over \$4,500





TABLE 2 - DISTRIBUTION BY INCOME CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			\$8,500 to à \$8,999	\$9,000 to à \$9,499	\$9,500 to à \$9,999	\$5,000 to à \$9,999
1	Number of Taxable Returns .....	<i>Nombre de déclarations imposables .....</i>	44,896	37,529	29,453	1,306,679
	Sources of Income	<i>Sources de revenu</i>	\$	\$	\$	\$
2	Wages and Salaries .....	<i>Salaires et traitements .....</i>	313,146	273,640	222,490	7,386,453
3	Business Income .....	<i>Revenu d'entreprises .....</i>	27,472	22,967	20,343	359,833
4	Professional Income .....	<i>Revenu de prof. libérales .....</i>	7,939	9,673	6,528	78,425
5	Commission Income .....	<i>Revenu-commissions .....</i>	8,976	9,925	8,365	133,166
6	Farm or Fishing Income .....	<i>Revenu d'agriculture ou pêche .....</i>	7,503	8,295	6,604	138,676
7	Old Age Pension Income .....	<i>Pension de vieillesse .....</i>	982	963	848	18,565
8	Alimony Received .....	<i>Pension alimentaire reçue .....</i>		90	192	3,359
9	Gross Dividends .....	<i>Dividendes bruts .....</i>	7,067	5,915	6,258	70,772
10	Bond and Bank Interest .....	<i>Intérêt obligataire et bancaire .....</i>	7,418	6,176	5,712	102,155
11	Rental Income .....	<i>Revenu de location .....</i>	4,257	2,531	3,023	37,917
12	Annuity Income .....	<i>Revenu de rentes .....</i>	258	210	104	3,757
13	Estate Income .....	<i>Revenu de successions .....</i>	1,979	1,801	2,230	25,496
14	Mortgage Interest .....	<i>Intérêt hypothécaire .....</i>	2,814	2,562	2,650	38,720
15	Other Can. Investment Income .....	<i>Autres revenus de placements au Canada .....</i>	1,030	798	965	9,863
16	Foreign Investment Income .....	<i>Revenu de placements à l'étranger .....</i>	1,095	525	199	5,777
17	Miscellaneous Income .....	<i>Revenu Divers .....</i>	307	153	226	5,493
18	Total Income Assessed .....	<i>Total du revenu cotisé .....</i>	392,243	346,224	286,737	8,418,427
	Exemptions and Deductions	<i>Exemptions et déductions</i>				
19	Personal Exemptions .....	<i>Exemptions personnelles .....</i>	107,444	92,346	71,061	3,012,003
20	Pension Contributions .....	<i>Contributions à caisse de pension .....</i>	10,349	8,842	7,158	203,394
21	Retirement Savings Premiums .....	<i>Prime d'épargne-retraite .....</i>	948	915	1,057	9,909
22	Standard Deductions .....	<i>Déductions uniformes .....</i>	2,288	1,778	1,445	77,110
23	Medical Claims .....	<i>Frais médicaux réclamés .....</i>	2,364	2,485	1,889	61,796
24	Charitable Donations .....	<i>Dons de charité .....</i>	5,510	5,101	3,848	111,453
25	Union Dues .....	<i>Cotisations syndicales .....</i>	516	396	309	13,346
26	Alimony Paid .....	<i>Pension alimentaire payée .....</i>	230	354	685	10,084
27	Other Deductions .....	<i>Autres déductions .....</i>	1,389	930	661	25,820
28	Total Exemptions and Deductions .....	<i>Total des exemptions et déductions .....</i>	131,038	113,147	88,114	3,524,916
29	Taxable Income Assessed .....	<i>Revenu imposable cotisé .....</i>	261,205	233,077	198,623	4,893,511
	Tax Payable	<i>Impôt à payer</i>				
30	Federal Tax Payable .....	<i>Impôt fédéral à payer .....</i>	37,248	34,023	29,523	623,794
31	Provincial Tax Payable .....	<i>Impôt provincial à payer .....</i>	6,085	5,566	4,830	103,119
32	Old Age Security Tax Payable .....	<i>Impôt de sécurité de vieillesse à payer .....</i>	4,038	3,377	2,651	108,359
33	Total Tax Payable .....	<i>Total des impôts à payer .....</i>	47,371	42,967	37,003	835,273
34	Foreign Tax Credit .....	<i>Dégrèvement pour impôts étrangers .....</i>	192	114	193	1,707
35	Dividend Tax Credit .....	<i>Dégrèvement pour dividendes .....</i>	1,337	1,265	1,326	14,454
1	Number of Non-Taxable Returns .....	<i>Nombre de déclarations non imposables .....</i>				
	Sources of Income	<i>Sources de revenu</i>				
2	Wages and Salaries .....	<i>Salaires et traitements .....</i>				
3	Business Income .....	<i>Revenu d'entreprises .....</i>				
4	Professional Income .....	<i>Revenus de prof. libérales .....</i>				
5	Commission Income .....	<i>Revenu-commissions .....</i>				
6	Farm or Fishing Income .....	<i>Revenu d'agriculture ou pêche .....</i>				
7	Old Age Pension Income .....	<i>Pension de vieillesse .....</i>				
8	Alimony Received .....	<i>Pension alimentaire reçue .....</i>				
9	Gross Dividends .....	<i>Dividendes bruts .....</i>				
10	Bond and Bank Interest .....	<i>Intérêt obligataire et bancaire .....</i>				
11	Rental Income .....	<i>Revenu de location .....</i>				
12	Annuity Income .....	<i>Revenu de rentes .....</i>				
13	Estate Income .....	<i>Revenu de successions .....</i>				
14	Mortgage Interest .....	<i>Intérêt hypothécaire .....</i>				
15	Other Can. Investment Income .....	<i>Autres revenus de placements au Canada .....</i>				
16	Foreign Investment Income .....	<i>Revenu de placements à l'étranger .....</i>				
17	Miscellaneous Income .....	<i>Revenu divers .....</i>				
18	Total Income Assessed .....	<i>Total du revenu cotisé .....</i>				
	Exemptions and Deductions	<i>Exemptions et déductions</i>				
19	Personal Exemptions .....	<i>Exemptions personnelles .....</i>				
20	Pension Contributions .....	<i>Contributions à caisse de pension .....</i>				
21	Retirement Savings Premiums .....	<i>Prime d'épargne-retraite .....</i>				
22	Standard Deductions .....	<i>Déductions uniformes .....</i>				
23	Medical Claims .....	<i>Frais médicaux réclamés .....</i>				
24	Charitable Donations .....	<i>Dons de charité .....</i>				
25	Union Dues .....	<i>Cotisations syndicales .....</i>				
26	Alimony Paid .....	<i>Pension alimentaire payée .....</i>				
27	Other Deductions .....	<i>Autres déductions .....</i>				
28	Total Exemptions and Deductions .....	<i>Total des exemptions et déductions .....</i>				

Income Classes Not Shown

Separately Over \$4,500

TABLEAU 2 – RÉPARTITION PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

\$10,000 to à \$14,999	\$15,000 to à \$19,999	\$20,000 to à \$24,999	\$10,000 to à \$24,999	\$25,000 to à \$49,999	\$50,000 to à \$99,999	\$100,000 to à \$199,999	\$200,000 and over et plus	GRAND TOTAL — TOTAL GLOBAL	
131,197	35,568	15,317	182,082	18,755	3,302	493	61	4,927,373	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,069,749	334,508	159,818	1,564,074	263,560	85,535	22,054	3,513	18,885,994	2
132,790	52,219	23,390	208,399	29,503	8,079	1,868	182	945,529	3
97,377	95,673	83,558	276,608	168,939	41,194	8,799	384	605,820	4
49,963	21,151	9,655	80,768	13,456	4,040	686	21	315,495	5
39,431	11,191	3,613	54,236	3,189	241	15	32-	352,086	6
4,139	1,563	681	6,383	1,085	316	70	9	113,154	7
351			351	26				12,271	8
56,530	35,031	23,147	114,708	55,457	31,721	14,444	5,584	347,135	9
39,892	19,619	11,959	71,471	26,090	13,445	4,719	1,907	363,008	10
17,964	9,443	6,339	33,746	11,725	4,701	616	66	123,921	11
1,351	682	446	2,479	611	230	75	3	14,137	12
17,157	10,891	7,437	35,484	19,845	10,219	5,794	3,701	122,777	13
15,736	8,565	5,019	29,320	10,449	4,487	859	101	125,054	14
6,149	3,736	2,637	12,523	7,479	4,650	2,285	3,289	47,522	15
3,412	2,617	1,994	8,023	5,383	4,303	1,621	343	29,045	16
1,720	568	119	2,407	139	43			18,657	17
1,553,710	607,458	339,812	2,500,980	616,935	213,204	63,905	19,070	22,421,607	18
322,247	88,297	38,187	448,731	45,802	7,327	943	107	8,793,481	19
35,666	10,826	6,749	53,240	7,475	1,610	254	29	421,588	20
8,161	6,633	5,344	20,138	10,243	1,814	155	5	45,993	21
5,535	1,101	368	7,005	340	38	3		348,647	22
9,229	3,627	1,752	14,608	2,671	745	151	38	157,861	23
25,857	11,496	7,386	44,739	14,289	5,951	2,441	1,112	308,431	24
1,271	299	158	1,728	161	29	1		26,560	25
2,776	1,197	648	4,621	1,444	594	130	33	22,736	26
5,734	3,483	2,645	11,861	8,077	4,053	2,067	514	76,013	27
416,477	126,959	63,237	606,672	90,502	22,162	6,144	1,839	10,201,310	28
1,137,233	480,499	276,575	1,894,307	526,433	191,043	57,761	17,231	12,220,297	29
186,269	96,999	65,723	348,991	148,196	65,395	22,783	7,775	1,705,010	30
30,100	15,023	10,054	55,178	22,328	9,616	2,978	1,041	273,066	31
11,803	3,201	1,378	16,382	1,687	297	44	5	264,966	32
228,172	115,223	77,155	420,551	172,212	75,308	25,806	8,821	2,243,042	33
1,021	691	526	2,238	1,323	1,151	556	231	7,691	34
11,882	7,459	5,021	24,362	12,126	7,001	3,384	1,790	71,168	35
								1,423,570	1
								\$	
								1,376,276	2
								144,415	3
								4,943	4
								21,948	5
								155,361	6
								51,051	7
								1,824	8
								9,487	9
								36,159	10
								19,895	11
								1,664	12
								3,395	13
								15,606	14
								2,650	15
								1,323	16
								7,507	17
								1,853,502	18
								2,546,734	19
								10,488	20
								464	21
								135,462	22
								17,805	23
								8,917	24
								671	25
								1,444	26
								14,428	27
								2,736,413	28

Les revenus supérieurs à \$4,500 ne sont pas

répartis par catégorie



TABLE 3 - DISTRIBUTION BY OCCUPATIONAL CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			Employees of Businesses <i>Employés d'entreprises</i>	Employees of Institutions <i>Employés d'institutions</i>	Teachers and Professors <i>Instituteurs et professeurs</i>	Federal Govern- ment Employees <i>Employés du gouvernement fédéral</i>
1	Number of Taxable Returns .....	<i>Nombre de déclarations imposables .....</i>	3,259,057	237,488	174,165	198,225
	Sources of Income .....	<i>Sources de revenu .....</i>	\$	\$	\$	\$
2	Wages and Salaries .....	<i>Salaires et traitements .....</i>	14,007,222	720,457	834,409	939,374
3	Business Income .....	<i>Revenu d'entreprises .....</i>	1,704	213	208	415
4	Professional Income .....	<i>Revenu de prof. libérales .....</i>	2,337	1,394	1,198	594
5	Commission Income .....	<i>Revenu-commissions .....</i>	24,161	197	162	225
6	Farm or Fishing Income .....	<i>Revenu d'agriculture ou pêche .....</i>	8,263-	264-	410-	393-
7	Old Age Pension Income .....	<i>Pension de vieillesse .....</i>	17,825	1,669	261	709
8	Alimony Received .....	<i>Pension alimentaire reçue .....</i>	4,802	761	366	311
9	Gross Dividends .....	<i>Dividendes bruts .....</i>	91,382	2,236	3,649	3,031
10	Bond and Bank Interest .....	<i>Intérêt obligataire et bancaire .....</i>	90,210	6,062	8,592	6,473
11	Rental Income .....	<i>Revenu de location .....</i>	3,973	146	164-	66-
12	Annuity Income .....	<i>Revenu de rentes .....</i>	2,375	381	205	205
13	Estate Income .....	<i>Revenu de successions .....</i>	6,672	503	385	575
14	Mortgage Interest .....	<i>Intérêt hypothécaire .....</i>	20,331	1,027	1,279	1,029
15	Other Can. Investment Income .....	<i>Autres revenus de placements au Canada .....</i>	5,017	129	323	205
16	Foreign Investment Income .....	<i>Revenu de placements à l'étranger .....</i>	5,177	184	284	151
17	Miscellaneous Income .....	<i>Revenu Divers .....</i>	10,319	808	487	345
18	Total Income Assessed .....	<i>Total du revenu cotisé .....</i>	14,285,243	735,903	851,234	953,182
	Exemptions and Deductions .....	<i>Exemptions et déductions .....</i>				
19	Personal Exemptions .....	<i>Exemptions personnelles .....</i>	5,836,456	307,580	256,242	366,086
20	Pension Contributions .....	<i>Contributions à caisse de pension .....</i>	226,488	14,139	43,892	52,551
21	Retirement Savings Premiums .....	<i>Prime d'épargne-retraite .....</i>	16,011	935	1,310	866
22	Standard Deductions .....	<i>Déductions uniformes .....</i>	237,239	17,899	11,061	13,757
23	Medical Claims .....	<i>Frais médicaux réclamés .....</i>	91,505	4,983	4,439	8,110
24	Charitable Donations .....	<i>Dons de charité .....</i>	173,977	10,920	14,292	11,234
25	Union Dues .....	<i>Cotisations syndicales .....</i>	18,319	981	2,416	821
26	Alimony Paid .....	<i>Pension alimentaire payée .....</i>	14,809	369	334	800
27	Other Deductions .....	<i>Autres déductions .....</i>	44,246	2,661	2,085	1,282
28	Total Exemptions and Deductions .....	<i>Total des exemptions et déductions .....</i>	6,659,049	360,467	336,070	455,508
29	Taxable Income Assessed .....	<i>Revenu imposable cotisé .....</i>	7,626,194	375,437	515,164	497,674
	Tax Payable .....	<i>Impôt à payer .....</i>				
30	Federal Tax Payable .....	<i>Impôt fédéral à payer .....</i>	1,018,970	43,530	67,517	63,059
31	Provincial Tax Payable .....	<i>Impôt provincial à payer .....</i>	161,154	6,851	11,469	10,892
32	Old Age Security Tax Payable .....	<i>Impôt de sécurité de vieillesse à payer .....</i>	175,422	10,026	11,209	11,910
33	Total Tax Payable .....	<i>Total des impôts à payer .....</i>	1,355,545	60,408	90,196	85,860
34	Foreign Tax Credit .....	<i>Dégrèvement pour impôts étrangers .....</i>	1,643	65	52	25
35	Dividend Tax Credit .....	<i>Dégrèvement pour dividendes .....</i>	17,229	431	684	579
1	Number of Non-Taxable Returns .....	<i>Nombre de déclarations non imposables .....</i>	807,994	62,631	15,090	33,900
	Sources of Income .....	<i>Sources de revenu .....</i>	\$	\$	\$	\$
2	Wages and Salaries .....	<i>Salaires et traitements .....</i>	978,806	67,859	17,559	43,348
3	Business Income .....	<i>Revenu d'entreprises .....</i>	1,058-	40-		26-
4	Professional Income .....	<i>Revenu de prof. libérales .....</i>	26	41-		
5	Commission Income .....	<i>Revenu-commissions .....</i>	293	1		49
6	Farm or Fishing Income .....	<i>Revenu d'agriculture ou pêche .....</i>	5,391-	126-	287-	334-
7	Old Age Pension Income .....	<i>Pension de vieillesse .....</i>	2,211	218		66
8	Alimony Received .....	<i>Pension alimentaire reçue .....</i>	915	162	15	9
9	Gross Dividends .....	<i>Dividendes bruts .....</i>	679	88	33	33
10	Bond and Bank Interest .....	<i>Intérêt obligataire et bancaire .....</i>	2,953	515	84	100
11	Rental Income .....	<i>Revenu de location .....</i>	1,491-	173-	3	54-
12	Annuity Income .....	<i>Revenu de rentes .....</i>	62	29	2	
13	Estate Income .....	<i>Revenu de successions .....</i>	183	13		19
14	Mortgage Interest .....	<i>Intérêt hypothécaire .....</i>	458	121	45	52
15	Other Can. Investment Income .....	<i>Autres revenus de placements au Canada .....</i>	60	3		1
16	Foreign Investment Income .....	<i>Revenu de placements à l'étranger .....</i>	10			
17	Miscellaneous Income .....	<i>Revenu divers .....</i>	1,559	151	13	100
18	Total Income Assessed .....	<i>Total du revenu cotisé .....</i>	980,275	68,779	17,466	43,366
	Exemptions and Deductions .....	<i>Exemptions et déductions .....</i>				
19	Personal Exemptions .....	<i>Exemptions personnelles .....</i>	1,340,121	88,474	20,357	57,639
20	Pension Contributions .....	<i>Contributions à caisse de pension .....</i>	4,393	394	749	1,497
21	Retirement Savings Premiums .....	<i>Prime d'épargne-retraite .....</i>	75	13	7	8
22	Standard Deductions .....	<i>Déductions uniformes .....</i>	78,483	5,904	1,439	3,237
23	Medical Claims .....	<i>Frais médicaux réclamés .....</i>	4,465	456	82	447
24	Charitable Donations .....	<i>Dons de charité .....</i>	3,338	539	104	134
25	Union Dues .....	<i>Cotisations syndicales .....</i>	335	22	19	17
26	Alimony Paid .....	<i>Pension alimentaire payée .....</i>	617	1		4
27	Other Deductions .....	<i>Autres déductions .....</i>	6,529	1,814	282	1,303
28	Total Exemptions and Deductions .....	<i>Total des exemptions et déductions .....</i>	1,438,356	97,618	23,038	64,285

TABLEAU 3 - RÉPARTITION PAR CATÉGORIE D'OCCUPATION

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

Provincial Government Employees Employés de gouvernements provinciaux	Municipal Government Employees Employés de gouvernements municipaux	Unclassified Employees Employés non classés	TOTAL EMPLOYEES TOTAL, EMPLOYÉS	TOTAL FARMERS TOTAL, CULTIVATEURS	TOTAL FISHERMEN TOTAL, PÊCHEURS	Accountants Comptables	Medical Doctors and Surgeons Médecins et chirurgiens	Dentists Dentistes	
191,938	179,760	54,858	4,295,491	92,026	4,177	4,590	15,019	5,092	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
839,712	813,120	178,639	18,332,933	38,256	2,221	2,810	7,394	1,220	2
23	226	92	2,880	1,923	1	125	51-	34	3
794	284	175	6,776	150		44,792	272,307	64,849	4
252	455	494	25,947	1,404	4	62	25	13	5
475-	369-	30-	10,203-	340,607	17,851	68-	469-	96-	6
1,195	1,654	745	24,058	7,655	82	200	327	178	7
550	323	402	7,513						8
2,279	1,567	1,235	105,380	4,169	106	1,201	4,874	1,120	9
5,548	4,633	2,792	124,310	15,895	371	776	4,622	1,300	10
149-	24-	150	3,865	2,142	62	55-	14	180	11
76	151	48	3,441	137		11	174	109	12
375	192	262	8,963	671	2	20	433	92	13
1,032	905	484	26,088	5,450	55	361	1,421	405	14
124	98	118	6,013	2,796	67	158	412	183	15
120	51	428	6,395	287		66	349	65	16
647	333	542	13,480	142	3	2	37		17
852,104	823,599	186,574	18,687,839	421,682	20,823	50,462	291,869	69,653	18
341,392	349,323	77,281	7,534,361	196,420	8,795	11,058	39,202	12,372	19
34,883	33,509	1,033	406,494	846	19	64	1,356	217	20
1,163	533	419	21,237	1,236	58	924	9,928	2,002	21
12,976	11,695	4,344	308,970	6,541	360	169	451	182	22
6,535	6,860	1,285	123,718	2,259	96	476	455	188	23
13,028	12,015	2,193	237,657	6,040	111	1,171	6,496	1,484	24
1,083	1,884	73	25,578	46	11	17	193	52	25
541	782	89	17,723	223	14	83	868	68	26
1,841	1,147	432	53,693	748	4	361	588	131	27
413,442	417,748	87,148	8,729,431	214,358	9,467	14,323	59,535	16,696	28
438,662	405,851	99,426	9,958,408	207,325	11,356	36,139	232,333	52,957	29
54,890	48,912	11,660	1,308,538	27,800	1,610	7,812	60,195	11,436	30
9,463	8,084	1,973	209,886	6,288	312	1,128	9,826	2,091	31
10,581	10,453	2,382	231,983	4,300	214	352	1,295	429	32
74,935	67,449	16,015	1,750,407	38,388	2,136	9,293	71,316	13,956	33
14	9	1,308	3,116	19		12	65	9	34
413	251	210	19,798	730	17	217	955	209	35
42,250	31,980	30,735	1,024,580	130,619	4,280	220	182	101	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
57,665	47,735	51,730	1,264,702	21,217	845	9	57		2
96-	191-	53	1,359-	1,585	17				3
		2	13-	30		132	574	92	4
15-			327	764	3				5
514-	527-	229-	7,408-	159,158	5,554				6
130	501	298	3,424	6,452	57	22	16	18	7
21		65	1,188						8
11	41	54	940	964	45	3			9
252	247	495	4,646	4,866	111		7		10
124-	88-	51-	1,978-	1,475	50		217-		11
2		2	97	28			4		12
3	7		225	236					13
46	36	61	818	2,456	97			14	14
	1	6	71	957	52		1		15
		37	48	51					16
152	119	416	2,511	80					17
57,534	47,881	52,938	1,268,239	200,318	6,831	165	443	124	18
76,489	63,405	50,945	1,697,430	314,147	9,444	375	446	143	19
928	640	81	8,680	425					20
30		16	148	78	2		7		21
4,088	3,061	2,971	99,183	11,911	389	22	14	10	22
342	362	100	6,254	1,753	40		11		23
208	181	165	4,670	1,482	49		7		24
7	20	16	436	150	6		3		25
11		8	641	121					26
716	527	157	11,328	526			1	9	27
82,818	68,197	54,459	1,828,770	330,593	9,930	397	487	161	28

TABLE 3 - DISTRIBUTION BY OCCUPATIONAL CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			Lawyers and Notaries Avocats et notaires	Consulting Engineers and Architects Ingénieurs et architectes conseils	Entertainers and Artists Artistes, athlètes, etc.	Other Professionals Autres profes- sions libérales
1	Number of Taxable Returns .....	Nombre de déclarations imposables .....	7,728	2,594	3,606	8,637
	Sources of Income	Sources de revenu	\$	\$	\$	\$
2	Wages and Salaries .....	Salaires et traitements .....	6,535	2,269	1,602	2,773
3	Business Income .....	Revenu d'entreprises .....	319-	54	17	30-
4	Professional Income .....	Revenu de prof. libérales .....	109,631	34,277	19,289	47,091
5	Commission Income .....	Revenu-commissions .....	127	32	67	28
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....	459-	34-	8-	6-
7	Old Age Pension Income .....	Pension de vieillesse .....	273	65	55	375
8	Alimony Received .....	Pension alimentaire reçue .....				
9	Gross Dividends .....	Dividendes bruts .....	3,864	979	246	758
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....	2,470	706	248	1,154
11	Rental Income .....	Revenu de location .....	326	114	72-	83
12	Annuity Income .....	Revenu de rentes .....	83	16	22	115
13	Estate Income .....	Revenu de successions .....	551	115	42	43
14	Mortgage Interest .....	Intérêt hypothécaire .....	2,100	127	55	342
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....	424	61	55	191
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....	224	96	5	101
17	Miscellaneous Income .....	Revenu Divers .....	3	3		
18	Total Income Assessed .....	Total du revenu cotisé .....	125,832	38,880	21,624	53,019
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....	18,667	6,257	6,415	15,703
20	Pension Contributions .....	Contributions à caisse de pension .....	427	155	155	352
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....	2,126	671	139	688
22	Standard Deductions .....	Déductions uniformes .....	253	87	252	478
23	Medical Claims .....	Frais médicaux réclamés .....	761	187	229	409
24	Charitable Donations .....	Dons de charité .....	3,085	880	177	1,088
25	Union Dues .....	Cotisations syndicales .....	64	39	25	72
26	Alimony Paid .....	Pension alimentaire payée .....	158	30	56	42
27	Other Deductions .....	Autres déductions .....	1,084	124	23	104
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....	26,625	8,430	7,471	18,936
29	Taxable Income Assessed .....	Revenu imposable cotisé .....	99,208	30,450	14,154	34,084
	Tax Payable	Impôt à payer				
30	Federal Tax Payable .....	Impôt fédéral à payer .....	25,513	7,905	2,328	6,512
31	Provincial Tax Payable .....	Impôt provincial à payer .....	3,984	882	330	1,007
32	Old Age Security Tax Payable .....	Impôt de sécurité de vieillesse à payer .....	653	214	223	501
33	Total Tax Payable .....	Total des impôts à payer .....	30,150	9,001	2,881	8,020
34	Foreign Tax Credit .....	Dégrèvement pour impôts étrangers .....	39	36	36	10
35	Dividend Tax Credit .....	Dégrèvement pour dividendes .....	736	200	49	149
1	Number of Non-Taxable Returns .....	Nombre de déclarations non imposables .....	380	221	680	1,954
	Sources of Income	Sources de revenu	\$	\$	\$	\$
2	Wages and Salaries .....	Salaires et traitements .....	31-	108	52	117
3	Business Income .....	Revenu d'entreprises .....		2		9-
4	Professional Income .....	Revenu de prof. libérales .....	574	311-	611	2,858
5	Commission Income .....	Revenu-commissions .....				5
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....				122-
7	Old Age Pension Income .....	Pension de vieillesse .....	16		32	16
8	Alimony Received .....	Pension alimentaire reçue .....				
9	Gross Dividends .....	Dividendes bruts .....	2	5	1	40
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....	19		32	42
11	Rental Income .....	Revenu de location .....	8	26-		2
12	Annuity Income .....	Revenu de rentes .....	2			2
13	Estate Income .....	Revenu de successions .....		6		
14	Mortgage Interest .....	Intérêt hypothécaire .....				6
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....	2			15
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....				1
17	Miscellaneous Income .....	Revenu divers .....				
18	Total Income Assessed .....	Total du revenu cotisé .....	592	216-	728	2,974
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....	700	407	961	3,534
20	Pension Contributions .....	Contributions à caisse de pension .....			1	51
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....	7		1	2
22	Standard Deductions .....	Déductions uniformes .....	30	22	60	163
23	Medical Claims .....	Frais médicaux réclamés .....	40		26	51
24	Charitable Donations .....	Dons de charité .....	11		9	53
25	Union Dues .....	Cotisations syndicales .....	5		4	2
26	Alimony Paid .....	Pension alimentaire payée .....				35
27	Other Deductions .....	Autres déductions .....	8	2		6
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....	801	430	1,062	3,898



TABLEAU 3 - RÉPARTITION PAR CATÉGORIE D'OCCUPATION

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

TOTAL PROFESSIONALS TOTAL PROFESSIONS	TOTAL SALESMEN TOTAL VENDEURS	Forestry Operators Exploiteurs forestiers	Manufacturers Fabricants	Proprietors of Construction Businesses Propriétaires d'entreprises de construction	Public Utility Operators Exploiteurs de services d'utilité publique	Wholesale Traders Commerçants de gros	Retail Traders Commerçants détail	Insurance Agency Operators Courtiers d'assurance	
47,266	51,311	2,339	10,079	30,641	16,825	7,186	82,735	4,025	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
24,604	37,681	1,292	8,243	15,793	12,601	5,666	52,253	1,199	2
169-	68-	10,712	49,459	136,931	61,552	43,958	376,880	28,857	3
592,237	21		192	33		34	1,228	95	4
355	274,515	1	165	317	261	636	3,335	242	5
1,140-	338-	33-	88-	340	47	22	2,425	49-	6
1,473	842	48	205	337	163	199	2,025	140	7
									8
13,042	3,871	111	469	617	639	736	5,005	477	9
11,275	3,489	182	846	1,693	769	1,097	9,241	527	10
589	299-	53	705	1,351	245	551	7,723	143	11
531	130		11	2	3	30	68	23	12
1,296	385		24	42	61	31	501	47	13
4,813	1,835	33	404	996	248	520	3,881	367	14
1,485	361	13	140	116	110	72	1,136	69	15
905	298	1	19	2	12	44	156	28	16
45	17	1	1	8	14	2	28	10	17
651,340	322,740	12,415	60,794	158,578	76,725	53,599	465,885	32,174	18
109,674	114,174	5,209	22,632	72,083	36,770	16,665	188,775	9,607	19
2,726	5,522	14	84	162	191	152	905	304	20
16,477	1,357	20	222	338	164	387	2,113	205	21
1,872	2,954	204	678	2,196	1,305	431	5,467	168	22
2,704	3,330	25	428	855	461	355	2,795	386	23
14,381	5,569	80	875	1,928	743	889	7,072	785	24
461	71	2	10	32	15	5	57	6	25
1,305	830		3	195	136	135	448	63	26
2,416	805	7	70	53	103	97	699	42	27
152,016	134,612	5,562	25,002	77,843	39,888	19,116	208,331	11,565	28
499,324	188,128	6,853	35,792	80,736	36,837	34,483	257,554	20,609	29
121,702	30,432	1,178	6,129	11,785	5,290	6,369	40,499	3,665	30
19,247	4,414	206	850	1,907	945	916	6,133	550	31
3,668	3,211	123	578	1,601	764	464	4,649	291	32
144,617	38,057	1,507	7,557	15,292	6,999	7,749	51,282	4,507	33
206	51	1	19	9	56	22	121	3	34
2,515	704	23	92	123	108	144	920	84	35
3,738	11,122	1,321	5,697	13,744	15,035	2,783	38,053	560	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
312	1,981	600	1,309	2,468	2,875	548	11,220	66	2
6-	583-	1,374	6,053	23,527	26,015	3,672	45,910	1,038	3
4,529			30	10			7		4
5	18,698		33	44	150	122	876		5
122-	218-	43-	122	96-	269-	12	131-	47-	6
121	215	32	187	125	230	97	1,267	65	7
									8
52	56	17	26	18	8	8	260	11	9
100	165	36	84	168	245	64	1,387	18	10
233-	26-	69	79	317	268	184	371-	28	11
8	10						7		12
6				30	2		29		13
20	100	1	110	150	174	38	466	10	14
18	8	1	1	36	36	2	242		15
1				2			47		16
							13		17
4,809	20,406	2,087	8,034	26,799	29,734	4,746	61,228	1,189	18
6,565	24,168	3,062	12,916	34,870	37,184	6,745	89,131	1,360	19
52	204	5	9	3	12	8	98	10	20
17	1		6	5			67		21
322	964	130	532	1,270	1,418	241	3,499	40	22
128	355		55	135	142	65	466	63	23
79	241	3	56	151	111	57	458	26	24
13			1	1	4	2	10		25
35	63	6	12	74	68	30	110		26
25	27	13	52	58	38	22	238		27
7,237	26,023	3,218	13,638	36,568	38,977	7,171	94,078	1,499	28

TABLE 3 - DISTRIBUTION BY OCCUPATIONAL CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			Real Estate Agency Operators Courtier d'immeuble	Proprietors Other Financial Businesses Prop., autres entreprises financières	Recreational Services Operators Exploitants services récréatifs	Business Services Operators Exploitants services commerciaux
1	Number of Taxable Returns .....	Nombre de déclarations imposables .....	1,812	2,686	2,302	2,966
	Sources of Income	Sources de revenu	\$	\$	\$	\$
2	Wages and Salaries .....	Salaires et traitements .....	1,755	6,358	3,576	1,638
3	Business Income .....	Revenu d'entreprises .....	10,645	12,251	6,418	14,936
4	Professional Income .....	Revenu de prof. libérales .....	100	369	196	120
5	Commission Income .....	Revenu-commissions .....	402	621	260	40
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....	9-	48-	55	14-
7	Old Age Pension Income .....	Pension de vieillesse .....	88	341	40	121
8	Alimony Received .....	Pension alimentaire reçue .....				
9	Gross Dividends .....	Dividendes bruts .....	311	2,476	417	160
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....	386	2,015	394	293
11	Rental Income .....	Revenu de location .....	235	6,455	350	90
12	Annuity Income .....	Revenu de rentes .....	4	36	7	10
13	Estate Income .....	Revenu de successions .....	109	281	29	3
14	Mortgage Interest .....	Intérêt hypothécaire .....	355	3,401	282	85
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....	67	633	17	22
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....	10	228	13	15
17	Miscellaneous Income .....	Revenu Divers .....		1		
18	Total Income Assessed .....	Total du revenu cotisé .....	14,459	35,418	12,053	17,519
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....	4,134	5,054	4,751	6,020
20	Pension Contributions .....	Contributions à caisse de pension .....	50	138	37	43
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....	102	182	45	97
22	Standard Deductions .....	Déductions uniformes .....	91	141	165	196
23	Medical Claims .....	Frais médicaux réclamés .....	142	213	75	142
24	Charitable Donations .....	Dons de charité .....	338	994	136	215
25	Union Dues .....	Cotisations syndicales .....	3	1	6	1
26	Alimony Paid .....	Pension alimentaire payée .....	34	59	2	110
27	Other Deductions .....	Autres déductions .....	139	752	11	20
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....	5,033	7,534	5,227	6,844
29	Taxable Income Assessed .....	Revenu imposable cotisé .....	9,426	27,885	6,826	10,675
	Tax Payable	Impôt à payer				
30	Federal Tax Payable .....	Impôt fédéral à payer .....	1,845	7,438	1,108	1,823
31	Provincial Tax Payable .....	Impôt provincial à payer .....	287	977	185	276
32	Old Age Security Tax Payable .....	Impôt de sécurité de vieillesse à payer .....	119	194	120	172
33	Total Tax Payable .....	Total des impôts à payer .....	2,251	8,609	1,413	2,271
34	Foreign Tax Credit .....	Dégrèvement pour impôts étrangers .....	9	71	1	1
35	Dividend Tax Credit .....	Dégrèvement pour dividendes .....	61	465	88	31
1	Number of Non-Taxable Returns .....	Nombre de déclarations non imposables .....	541	785	1,260	960
	Sources of Income	Sources de revenu	\$	\$	\$	\$
2	Wages and Salaries .....	Salaires et traitements .....	37	16	569	417
3	Business Income .....	Revenu d'entreprises .....	499	3,830-	1,296	932
4	Professional Income .....	Revenu de prof. libérales .....			32	12
5	Commission Income .....	Revenu-commissions .....		24	60	
6	Farm or Fishing Income .....	Revenu d'agriculture ou pêche .....	14-		33	
7	Old Age Pension Income .....	Pension de vieillesse .....	49	114	16	32
8	Alimony Received .....	Pension alimentaire reçue .....				
9	Gross Dividends .....	Dividendes bruts .....	9	30	7	17
10	Bond and Bank Interest .....	Intérêt obligataire et bancaire .....	10	76	41	14
11	Rental Income .....	Revenu de location .....	30-	321	77	7
12	Annuity Income .....	Revenu de rentes .....		8		
13	Estate Income .....	Revenu de successions .....	3			13
14	Mortgage Interest .....	Intérêt hypothécaire .....	16	94	85	
15	Other Can. Investment Income .....	Autres revenus de placements au Canada .....		2		1
16	Foreign Investment Income .....	Revenu de placements à l'étranger .....		94		
17	Miscellaneous Income .....	Revenu divers .....				
18	Total Income Assessed .....	Total du revenu cotisé .....	579	3,052-	2,218	1,445
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions .....	Exemptions personnelles .....	915	1,346	2,633	1,820
20	Pension Contributions .....	Contributions à caisse de pension .....			7	5
21	Retirement Savings Premiums .....	Prime d'épargne-retraite .....		6		
22	Standard Deductions .....	Déductions uniformes .....	50	68	114	86
23	Medical Claims .....	Frais médicaux réclamés .....	24	33	16	7
24	Charitable Donations .....	Dons de charité .....	3	38	10	12
25	Union Dues .....	Cotisations syndicales .....			2	
26	Alimony Paid .....	Pension alimentaire payée .....	42			12
27	Other Deductions .....	Autres déductions .....	7	72	7	3
28	Total Exemptions and Deductions .....	Total des exemptions et déductions .....	1,041	1,563	2,789	1,945

TABLEAU 3 - RÉPARTITION PAR CATÉGORIE D'OCCUPATION

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

Other Service Operators <i>Exploitants autres services</i>	Other Business Proprietors <i>Propriétaires autres services</i>	TOTAL BUSINESS PROPRIETORS TOTAL PROPRIÉTAIRES D'ENTREPRISES	Investors <i>Portefeullistes</i>	Pensioners <i>Pensionnés</i>	TOTAL FINANCIAL TOTAL FINANCE	UNCLASSIFIED NON CLASSÉES	GRAND TOTAL TOTAL GLOBAL	
45,653	4,758	214,007	147,424	61,912	209,336	13,759	4,927,373	1
\$	\$	\$	\$	\$	\$	\$	\$	
24,505	3,423	138,302	140,895	137,532	278,428	33,570	18,885,994	2
162,361	21,229	936,189	3,042	15	3,057	1,717	945,529	3
510	66	2,942	2,618	175	2,793	901	605,820	4
1,117	281	7,679	5,262	227	5,489	103	315,495	5
232	27	2,855	759	61	820	1,635	352,086	6
901	109	4,717	43,335	29,253	72,588	1,739	113,154	7
			707	42	749	4,008	12,271	8
1,806	290	13,514	196,638	7,817	204,455	2,600	347,135	9
3,597	571	21,612	163,713	18,626	182,340	3,716	363,008	10
3,103	105	21,110	95,667	375	96,042	410	123,921	11
28	2	224	7,562	1,845	9,407	266	14,137	12
478	137	1,742	107,676	631	108,306	1,411	122,777	13
2,529	282	13,383	70,718	1,391	72,109	1,322	125,054	14
337	161	2,892	32,413	217	32,631	1,277	47,522	15
77	6	610	20,056	216	20,272	279	29,045	16
2		67	1,606	1,764	3,370	1,533	18,657	17
201,584	26,634	1,167,837	892,669	200,188	1,092,857	56,489	22,421,607	18
90,292	10,385	472,377	226,073	108,067	334,140	23,540	8,793,481	19
422	110	2,611	1,955	724	2,678	692	421,588	20
649	87	4,612	957	46	1,003	14	45,993	21
3,445	312	14,798	8,514	3,738	12,252	899	348,647	22
1,219	236	7,332	12,779	3,746	16,524	1,899	157,861	23
2,483	375	16,911	22,844	4,175	27,019	743	308,431	24
48	5	192	107	60	167	35	26,560	25
389	11	1,585	1,011	35	1,046	10	22,736	26
328	54	2,375	14,735	947	15,682	289	76,013	27
99,274	11,575	522,794	288,974	121,537	410,511	28,121	10,201,310	28
102,310	15,059	645,043	603,695	78,651	682,346	28,368	12,220,297	29
15,421	2,530	105,079	96,386	8,697	105,083	4,766	1,705,010	30
2,473	386	16,091	14,543	1,546	16,089	739	273,066	31
2,050	257	11,384	7,599	2,001	9,600	606	264,966	32
19,944	3,172	132,553	118,528	12,245	130,773	6,111	2,243,042	33
33	42	390	3,750	30	3,781	128	7,691	34
351	58	2,547	42,908	1,310	44,217	640	71,168	35
28,807	2,481	112,027	60,459	54,470	114,929	22,275	1,423,570	1
\$	\$	\$	\$	\$	\$	\$	\$	
5,429	850	26,403	10,872	41,387	52,259	8,558	1,376,276	2
35,242	1,735	143,463	810	21	830	469	144,415	3
61		153	89	25	114	129	4,943	4
317		1,625	405	103	508	18	21,948	5
207	172	811	1,681	25	1,705	913	155,361	6
587	81	2,882	9,354	26,991	36,346	1,554	51,051	7
			7	4	11	625	1,824	8
90	32	532	5,120	1,235	6,354	544	9,487	9
572	119	2,834	16,216	6,128	22,344	1,093	36,159	10
762	73	1,784	17,878	465	18,343	481	19,895	11
1		16	838	535	1,373	133	1,664	12
64		141	1,986	276	2,262	525	3,395	13
437	41	1,623	9,369	808	10,177	315	15,606	14
44	5	371	1,018	107	1,125	48	2,650	15
1		141	1,062	11	1,074	8	1,323	16
26		41	1,023	2,219	3,243	1,632	7,507	17
43,427	2,764	181,197	74,366	80,291	154,658	17,045	1,853,502	18
58,979	5,743	256,703	99,805	103,772	203,576	34,702	2,546,734	19
87	9	253	350	403	753	121	10,488	20
11		96	34	27	61	60	464	21
2,733	228	10,409	5,259	4,924	10,183	2,101	135,462	22
307	46	1,358	4,866	2,330	7,197	720	17,805	23
165	23	1,114	762	454	1,217	65	8,917	24
6	1	27	19	20	39		671	25
67	16	437	134	14	148		1,444	26
435	38	982	1,085	368	1,453	86	14,428	27
62,791	6,103	271,380	112,313	112,313	224,626	37,855	2,736,413	28



TABLE 4 - DISTRIBUTION BY AGE AND SEX GROUPS

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			Under - Moins de 25		25 - 29	
			Male Hommes	Female Femmes	Male Hommes	Female Femmes
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	495,596 \$	367,477 \$	414,855 \$	152,348 \$
	Sources of Income	Sources de revenu				
2	Wages and Salaries.....	Salaires et traitements.....	1,432,638	855,772	1,727,482	435,622
3	Business Income.....	Revenu d'entreprises.....	12,063	1,383	45,907	2,187
4	Professional Income.....	Revenu de prof. libérales.....	1,849	424	18,581	1,148
5	Commission Income.....	Revenu-commissions.....	5,822	90	21,518	183
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	6,868	34-	12,973	180
7	Old Age Pension Income.....	Pension de vieillesse.....		267	2	619
8	Alimony Received.....	Pension alimentaire reçue.....				
9	Gross Dividends.....	Dividendes bruts.....	1,333	1,255	2,921	1,788
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	1,604	1,138	2,491	1,826
11	Rental Income.....	Revenu de location.....	316-	76	1,236-	248
12	Annuity Income.....	Revenu de rentes.....	1	20	9	70
13	Estate Income.....	Revenu de successions.....	3,017	1,538	1,359	799
14	Mortgage Interest.....	Intérêt hypothécaire.....	272	302	625	198
15	Other Can. Investment Income.....	Autres revenus de placements au Canada.....	380	291	333	137
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....	194	75	179	230
17	Miscellaneous Income.....	Revenu divers.....	845	105	1,028	155
18	Total Income Assessed.....	Total du revenu cotisé.....	1,466,569	862,701	1,834,171	445,390
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions.....	Exemptions personnelles.....	627,476	380,293	774,113	166,774
20	Pension Contributions.....	Contributions à caisse de pension.....	13,549	11,531	28,304	7,688
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....	126	45	650	121
22	Standard Deductions.....	Déductions uniformes.....	42,460	31,058	31,329	12,505
23	Medical Claims.....	Frais médicaux réclamés.....	3,419	2,533	9,533	2,097
24	Charitable Donations.....	Dons de charité.....	12,704	8,835	18,826	4,329
25	Union Dues.....	Cotisations syndicales.....	1,086	676	2,100	439
26	Alimony Paid.....	Pension alimentaire payée.....	372	15	893	
27	Other Deductions.....	Autres déductions.....	7,581	1,440	5,605	496
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	708,772	436,426	871,353	194,449
29	Taxable Income Assessed.....	Revenu imposable cotisé.....	757,798	426,276	962,818	250,941
	Tax Payable	Impôt à payer				
30	Federal Tax Payable.....	Impôt fédéral à payer.....	83,404	43,851	116,889	27,731
31	Provincial Tax Payable.....	Impôt provincial à payer.....	12,779	6,431	18,529	4,329
32	Old Age Security Tax Payable.....	Impôt de sécurité de vieillesse à payer.....	21,350	12,680	24,336	7,130
33	Total Tax Payable.....	Total des impôts à payer.....	117,533	62,962	159,754	39,191
34	Foreign Tax Credit.....	Dégrèvement pour impôts étrangers.....	81	21	247	134
35	Dividend Tax Credit.....	Dégrèvement pour dividendes.....	519	341	616	384
1	Number of Non-Taxable Returns.....	Nombre de déclarations non imposables.....	225,203 \$	167,550 \$	72,465 \$	44,600 \$
	Sources of Income	Sources de revenu				
2	Wages and Salaries.....	Salaires et traitements.....	178,813	113,212	99,923	31,573
3	Business Income.....	Revenu d'entreprises.....	1,837	430	5,196	376
4	Professional Income.....	Revenu de prof. libérales.....	143	33	392	137
5	Commission Income.....	Revenu-commission.....	1,084	24	1,596	4
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	1,384	17	4,714	45
7	Old Age Pension Income.....	Pension de vieillesse.....				
8	Alimony Received.....	Pension alimentaire reçue.....		236	10	331
9	Gross Dividends.....	Dividendes bruts.....	80	42	51	7
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	248	193	150	96
11	Rental Income.....	Revenu de location.....	29	8	117-	85
12	Annuity Income.....	Revenu de rentes.....	2	1	6	
13	Estate Income.....	Revenu de successions.....	62	138	60	28
14	Mortgage Interest.....	Intérêt hypothécaire.....	23	4	44	32
15	Other Can. Investment Income.....	Autres revenus de placements au Canada.....	3	18	17	
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....	13			108
17	Miscellaneous Income.....	Revenu divers.....	333	45	177	109
18	Total Income Assessed.....	Total du revenu cotisé.....	184,055	114,402	112,221	32,932
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions.....	Exemptions personnelles.....	271,401	176,080	149,931	50,195
20	Pension Contributions.....	Contributions à caisse de pension.....	449	394	491	103
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....			49	
22	Standard Deductions.....	Déductions uniformes.....	22,383	16,652	6,995	4,369
23	Medical Claims.....	Frais médicaux réclamés.....	178	139	336	200
24	Charitable Donations.....	Dons de charité.....	175	74	367	83
25	Union Dues.....	Cotisations syndicales.....	7	19	23	8
26	Alimony Paid.....	Pension alimentaire payée.....	54	1	13	
27	Other Deductions.....	Autres déductions.....	5,035	810	1,277	25
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	299,682	194,169	159,481	54,983





TABLE 4 - DISTRIBUTION BY AGE AND SEX GROUPS

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			55 - 59		60 - 64	
			Male Hommes	Female Femmes	Male Hommes	Female Femmes
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	228,402 \$	81,250 \$	168,075 \$	52,475 \$
	Sources of Income.....	Sources de revenu.....				
2	Wages and Salaries.....	Salaires et traitements.....	1,062,430	222,870	729,332	127,836
3	Business Income.....	Revenu d'entreprises.....	76,595	5,626	48,589	3,346
4	Professional Income.....	Revenu de prof. libérales.....	42,364	2,273	29,501	1,766
5	Commission Income.....	Revenu-commissions.....	22,857	715	14,090	582
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	34,239	2,211	26,755	2,468
7	Old Age Pension Income.....	Pension de vieillesse.....				
8	Alimony Received.....	Pension alimentaire reçue.....	83	778	17	884
9	Gross Dividends.....	Dividendes bruts.....	27,187	11,069	25,677	12,058
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	26,643	15,201	28,771	16,180
11	Rental Income.....	Revenu de location.....	15,260	4,680	14,716	4,954
12	Annuity Income.....	Revenu de rentes.....	318	677	838	980
13	Estate Income.....	Revenu de successions.....	2,664	5,894	2,877	8,066
14	Mortgage Interest.....	Intérêt hypothécaire.....	11,117	4,151	12,541	5,111
15	Other Can. Investment Income.....	Autres revenus de placements au Canada.....	3,799	1,406	3,720	1,835
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....	1,891	1,780	1,870	1,411
17	Miscellaneous Income.....	Revenu divers.....	725	324	664	474
18	Total Income Assessed.....	Total du revenu cotisé.....	1,328,172	279,653	939,957	187,950
	Exemptions and Deductions.....	Exemptions et déductions.....				
19	Personal Exemptions.....	Exemptions personnelles.....	451,417	91,929	310,319	57,150
20	Pension Contributions.....	Contributions à caisse de pension.....	32,953	7,192	22,717	3,584
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....	4,980	575	3,342	322
22	Standard Deductions.....	Déductions uniformes.....	13,749	5,707	9,836	3,546
23	Medical Claims.....	Frais médicaux réclamés.....	10,801	2,415	8,274	1,972
24	Charitable Donations.....	Dons de charité.....	22,393	4,784	17,239	3,379
25	Union Dues.....	Cotisations syndicales.....	1,913	315	1,364	143
26	Alimony Paid.....	Pension alimentaire payée.....	1,109		1,130	
27	Other Deductions.....	Autres déductions.....	5,310	573	4,462	971
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	544,624	113,489	378,684	71,067
29	Taxable Income Assessed.....	Revenu imposable cotisé.....	783,549	166,163	561,273	116,882
	Tax Payable.....	Impôt à payer.....				
30	Federal Tax Payable.....	Impôt fédéral à payer.....	126,183	20,164	91,251	14,184
31	Provincial Tax Payable.....	Impôt provincial à payer.....	20,434	3,467	14,368	2,441
32	Old Age Security Tax Payable.....	Impôt de sécurité de vieillesse à payer.....	14,275	3,894	10,114	2,589
33	Total Tax Payable.....	Total des impôts à payer.....	160,892	27,524	115,733	19,213
34	Foreign Tax Credit.....	Dégrèvement pour impôts étrangers.....	507	371	408	236
35	Dividend Tax Credit.....	Dégrèvement pour dividendes.....	5,137	2,353	4,991	2,713
1	Number of Non-Taxable Returns.....	Nombre de déclarations non imposables.....	53,271 \$	17,770 \$	45,263 \$	13,252 \$
	Sources of Income.....	Sources de revenu.....				
2	Wages and Salaries.....	Salaires et traitements.....	49,759	11,900	35,238	5,965
3	Business Income.....	Revenu d'entreprises.....	11,027	1,036	7,682	602
4	Professional Income.....	Revenu de prof. libérales.....	274	75	84	75
5	Commission Income.....	Revenu-commission.....	1,127	105	859	12
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	16,870	192	11,875	473
7	Old Age Pension Income.....	Pension de vieillesse.....				
8	Alimony Received.....	Pension alimentaire reçue.....		67		31
9	Gross Dividends.....	Dividendes bruts.....	717	288	645	403
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	2,105	860	2,795	1,055
11	Rental Income.....	Revenu de location.....	1,755	402	2,740	787
12	Annuity Income.....	Revenu de rentes.....	64	72	48	29
13	Estate Income.....	Revenu de successions.....	42	88	57	174
14	Mortgage Interest.....	Intérêt hypothécaire.....	1,019	313	1,335	480
15	Other Can. Investment Income.....	Autres revenus de placements au Canada.....	119	17	342	30
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....	31	99	24	3
17	Miscellaneous Income.....	Revenu divers.....	331	98	238	199
18	Total Income Assessed.....	Total du revenu cotisé.....	85,240	15,612	63,795	10,318
	Exemptions and Deductions.....	Exemptions et déductions.....				
19	Personal Exemptions.....	Exemptions personnelles.....	114,646	21,492	88,414	15,184
20	Pension Contributions.....	Contributions à caisse de pension.....	584	65	521	31
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....	27			5
22	Standard Deductions.....	Déductions uniformes.....	4,880	1,687	4,117	1,226
23	Medical Claims.....	Frais médicaux réclamés.....	840	286	1,098	214
24	Charitable Donations.....	Dons de charité.....	663	64	459	58
25	Union Dues.....	Cotisations syndicales.....	60	4	39	3
26	Alimony Paid.....	Pension alimentaire payée.....	102		95	
27	Other Deductions.....	Autres déductions.....	227	73	191	21
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	122,028	23,670	94,933	16,741



TABLEAU 4 - RÉPARTITION PAR GROUPE SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

65 - 69		70 and over - et plus		Stating Age - Total - déclarant l'âge		Grand Total - Total global		
Male Hommes	Female Femmes	Male Hommes	Female Femmes	Male Hommes	Female Femmes	Male Hommes	Female Femmes	
83,916 \$	30,055 \$	98,014 \$	52,213 \$	3,320,367 \$	1,336,937 \$	3,506,063 \$	1,421,310 \$	1
310,366	58,226	204,493	30,237	14,527,005	3,452,403	15,229,876	3,656,118	2
26,013	3,003	19,729	2,434	764,574	52,471	882,458	63,072	3
18,571	1,254	14,367	768	521,237	20,675	582,544	23,276	4
7,469	250	4,521	151	281,254	6,764	307,701	7,795	5
18,612	1,578	28,302	4,614	312,183	14,321	336,363	15,723	6
		69,100	39,213	69,100	39,213	72,231	40,923	7
48	503	1	300	310	10,724	310	11,960	8
24,847	14,942	52,101	34,343	216,697	105,732	232,649	114,486	9
27,787	16,386	61,658	42,949	215,075	126,328	228,406	134,602	10
13,040	4,146	17,706	7,670	79,171	30,570	88,881	35,040	11
2,507	1,342	3,495	2,014	7,618	5,942	7,922	6,215	12
2,463	11,404	6,550	36,230	28,733	84,071	32,052	90,725	13
10,477	5,573	19,066	10,121	82,881	33,243	88,466	36,588	14
1,964	2,128	8,209	5,476	27,209	15,789	29,856	17,666	15
1,927	1,378	3,977	3,277	14,739	12,559	15,806	13,239	16
1,140	639	1,870	1,280	12,670	5,073	13,497	5,160	17
467,232	122,753	515,143	221,076	17,160,455	4,015,880	18,149,019	4,272,588	18
185,111	46,113	189,900	79,791	6,794,180	1,532,727	7,165,420	1,628,060	19
4,663	799	1,100	124	333,666	69,771	347,916	73,672	20
1,130	152	152	32	38,592	3,788	41,824	4,168	21
4,710	1,826	5,459	2,959	224,571	105,219	236,864	111,782	22
5,174	1,346	9,526	5,235	119,224	29,772	126,340	31,521	23
9,504	3,000	12,540	5,904	238,524	50,642	254,243	54,188	24
432	52	177	13	21,811	3,468	22,861	3,700	25
505		443	6	20,776	72	22,664	73	26
2,974	825	4,435	1,765	61,932	9,015	66,534	9,479	27
214,203	54,113	223,732	95,829	7,853,277	1,804,473	8,284,665	1,916,645	28
253,030	68,640	291,411	125,247	9,307,179	2,211,406	9,864,354	2,355,943	29
43,156	8,215	49,697	15,612	1,347,753	252,797	1,435,354	269,656	30
6,835	1,370	8,201	2,599	217,598	41,230	229,382	43,685	31
4,187	1,355	4,512	2,180	193,576	57,313	204,069	60,897	32
54,178	10,940	62,410	20,391	1,758,927	351,340	1,868,805	374,237	33
329	279	753	590	4,369	2,726	4,768	2,923	34
4,660	3,307	9,855	8,532	41,594	24,478	44,708	26,459	35
52,906 \$	16,230 \$	54,990 \$	16,657 \$	872,741 \$	451,386 \$	937,908 \$	485,662 \$	1
51,812	8,760	24,491	2,800	981,617	312,024	1,043,294	332,981	2
6,771	629	2,164	108	116,493	9,691	133,209	11,206	3
487	107	118	84	3,836	999	3,847	1,096	4
664	81	495	1	18,635	1,153	20,647	1,301	5
9,431	902	6,863	97	144,330	1,879	153,105	2,256	6
		37,036	11,439	37,036	11,439	39,017	12,034	7
8	36		4	21	1,735	21	1,803	8
828	846	1,516	1,146	5,043	3,818	5,324	4,163	9
4,701	2,942	7,999	3,807	21,951	11,739	23,445	12,714	10
4,133	1,682	3,812	1,381	12,720	6,108	13,457	6,438	11
463	127	445	163	1,049	499	1,159	506	12
210	542	107	602	1,014	1,930	1,130	2,264	13
2,389	1,097	3,144	657	10,457	3,902	11,350	4,257	14
386	97	459	106	1,974	410	2,213	437	15
168	147	108	55	620	571	631	691	16
1,525	470	1,554	412	5,385	1,823	5,596	1,911	17
83,977	18,464	90,311	22,863	1,362,181	369,720	1,457,444	396,058	18
118,566	24,860	114,909	26,039	1,836,657	533,094	1,973,448	573,286	19
386	54	222	39	8,260	1,461	8,954	1,534	20
24	2	5		359	79	382	82	21
4,811	1,498	4,819	1,378	82,106	43,877	88,249	47,213	22
1,236	378	3,199	2,858	11,526	5,040	12,287	5,519	23
532	121	750	182	7,294	1,014	7,825	1,092	24
6	4	9	110	432	200	448	223	25
50		38		1,426	1	1,443	1	26
435	65	546	133	11,464	1,713	12,497	1,931	27
126,046	26,980	124,497	30,740	1,959,524	586,478	2,105,532	630,881	28

TABLE 5 - DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			NEWFOUNDLAND - TERRE-NEUVE			TOTAL
			Corner Brook	St. John's St-Jean	Other Areas Autres endroits	
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	4,849 \$	23,816 \$	32,111 \$	60,776 \$
	Sources of Income	Sources de revenu				
2	Wages and Salaries.....	Salaires et traitements.....	20,507	89,531	121,388	231,427
3	Business Income.....	Revenu d'entreprises.....	825	4,028	4,262	9,114
4	Professional Income.....	Revenu de prof. libérales.....	821	3,701	739	5,261
5	Commission Income.....	Revenu-commission.....	143	576	342	1,061
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....		151	211	362
7	Old Age Pension Income.....	Pension de vieillesse.....	49	355	135	538
8	Alimony Received.....	Pension alimentaire reçue.....		8		8
9	Gross Dividends.....	Dividendes bruts.....	127	1,468	432	2,027
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	177	1,370	715	2,261
11	Rental Income.....	Revenu de location.....	130	383	326	839
12	Annuity Income.....	Revenu de rentes.....		56	2	58
13	Estate Income.....	Revenu de successions.....	12	394	10	415
14	Mortgage Interest.....	Intérêt hypothécaire.....	7	638	77	723
15	Other Can. Investment Income.....	Autres revenus de placements au Canada.....	2	67	23	91
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....		80	9	90
17	Miscellaneous Income.....	Revenu divers.....	5	83	25	113
18	Total Income Assessed.....	Total du revenu cotisé.....	22,803	102,889	128,697	254,390
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions.....	Exemptions personnelles.....	10,377	46,058	66,811	123,245
20	Pension Contributions.....	Contributions à caisse de pension.....	526	1,558	1,995	4,079
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....	99	151	94	344
22	Standard Deductions.....	Déductions uniformes.....	384	2,014	2,721	5,119
23	Medical Claims.....	Frais médicaux réclamés.....	27	357	146	530
24	Charitable Donations.....	Dons de charité.....	211	863	1,178	2,252
25	Union Dues.....	Cotisations syndicales.....	23	47	101	171
26	Alimony Paid.....	Pension alimentaire payée.....	3	46	22	71
27	Other Deductions.....	Autres déductions.....	76	337	310	724
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	11,726	51,429	73,379	136,534
29	Taxable Income Assessed.....	Revenu imposable cotisé.....	11,077	51,460	55,318	117,856
	Tax Payable	Impôt à payer				
30	Federal Tax Payable.....	Impôt fédéral à payer.....	1,538	7,573	6,891	16,002
31	Provincial Tax Payable.....	Impôt provincial à payer.....	315	1,553	1,393	3,261
32	Old Age Security Tax Payable.....	Impôt de sécurité de vieillesse à payer.....	240	1,078	1,334	2,651
33	Total Tax Payable.....	Total des impôts à payer.....	2,093	10,204	9,618	21,915
34	Foreign Tax Credit.....	Dégrèvement pour impôts étrangers.....		16		16
35	Dividend Tax Credit.....	Dégrèvement pour dividendes.....	21	293	83	397
Number of Taxable Returns - Nombre de déclarations imposables						
1	Under - Moins de \$ 1,000.....		40	100	480	620
2	\$ 1,000 to-à 1,999.....		520	4,080	5,470	10,070
3	2,000 to-à 2,999.....		840	4,440	5,140	10,420
4	3,000 to-à 3,999.....		860	5,260	7,070	13,190
5	4,000 to-à 4,999.....		940	4,380	5,930	11,250
6	5,000 to-à 5,999.....		760	2,160	3,050	5,970
7	6,000 to-à 6,999.....		340	980	2,180	3,500
8	7,000 to-à 7,999.....		120	660	1,161	1,941
9	8,000 to-à 8,999.....		80	420	460	960
10	9,000 to-à 9,999.....		60	383	460	903
11	10,000 to-à 14,999.....		229	519	608	1,356
12	15,000 to-à 19,999.....		24	212	62	298
13	20,000 to-à 24,999.....		20	49	21	90
14	25,000 and over - et plus.....		16	173	19	208
15	Total Number of Taxable Returns - Nombre total de déclarations imposables.....		4,849	23,816	32,111	60,776

TABLEAU 5 - RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

P.E.I. - Î.P.É.			NOVA SCOTIA - NOUVELLE-ÉCOSSE						NEW BRUNSWICK NOUVEAU- BRUNSWICK	
TOTAL			TOTAL							
Charlottetown	Other Areas - Autres endroits		Dartmouth	Halifax	Sydney and/ et Glace Bay	Truro	Other Areas - Autres endroits		Fredericton	
5,932	6,808	12,740	12,537	37,436	21,698	4,953	60,771	137,395	8,273	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
18,795	18,723	37,518	49,444	133,939	84,536	16,753	190,866	475,538	31,226	2
1,389	2,194	3,583	1,394	4,978	3,337	1,583	12,200	23,492	1,514	3
868	687	1,555	846	5,896	1,894	499	4,930	14,065	1,253	4
410	366	776	1,034	2,071	1,268	695	1,830	6,897	280	5
31-	142	111	6-	359	3-	68-	3,390	3,672	22	6
263	189	452	173	917	363	181	1,865	3,498	178	7
16	5	21		63	36		60	159		8
518	651	1,169	574	5,215	652	423	6,238	13,102	658	9
529	525	1,054	352	3,033	753	334	4,070	8,541	707	10
216	37	253	105	1,505	125	27	436	2,198	362	11
23	18	41	34	82	8	9	199	332	30	12
251	54	305	94	1,641	169	108	982	2,994	223	13
162	122	283	52	743	48	23	596	1,462	94	14
32	8	39	24	584	51	36	294	990	76	15
14	4	17	16	132	56	44	496	744	78	16
41	46	87	56	143	49		184	431	60	17
23,496	23,771	47,266	54,191	161,302	93,342	20,647	228,635	558,116	36,761	18
10,415	11,694	22,108	22,972	63,818	47,787	9,509	114,345	258,430	14,792	19
523	440	963	1,454	3,812	1,570	610	4,787	12,232	832	20
65	68	134	88	352	155	23	305	923	97	21
454	566	1,020	1,062	2,924	1,571	388	5,026	10,970	647	22
87	141	229	210	757	360	69	1,003	2,399	144	23
370	242	611	333	1,947	965	198	1,996	5,438	497	24
16	8	24	22	132	188	28	151	522	21	25
33	13	46	15	229	24	90	125	483	4	26
87	41	128	75	895	131	160	929	2,189	131	27
12,050	13,214	25,264	26,229	74,866	52,750	11,074	128,668	293,586	17,165	28
11,446	10,557	22,003	27,962	86,436	40,591	9,573	99,967	264,529	19,596	29
1,481	1,311	2,791	3,532	11,853	5,092	1,255	12,147	33,878	2,696	30
303	267	570	723	2,430	1,042	258	2,473	6,927	553	31
264	250	514	656	1,849	1,027	220	2,416	6,168	409	32
2,048	1,827	3,875	4,911	16,132	7,161	1,733	17,037	46,973	3,658	33
3		3	3	19	11	6	101	139	14	34
117	99	216	112	1,077	143	87	1,155	2,574	128	35
30	120	150	200	440	80	20	680	1,420	20	1
1,140	1,530	2,670	1,820	5,840	2,300	740	10,270	20,970	1,160	2
1,380	1,930	3,310	2,220	8,100	3,020	1,060	14,560	28,960	2,100	3
1,230	1,370	2,600	2,280	7,591	4,980	1,120	15,020	30,991	1,480	4
900	760	1,660	2,380	6,022	5,180	820	9,440	23,842	1,300	5
480	530	1,010	1,260	3,670	3,530	410	4,710	13,580	640	6
260	140	400	980	1,960	1,440	360	2,391	7,131	400	7
210	160	370	540	1,190	520	160	1,270	3,680	440	8
80	71	151	300	663	141	41	681	1,826	180	9
31	30	61	121	401	141	40	522	1,225	121	10
105	103	208	363	859	207	122	742	2,293	288	11
53	27	80	43	338	71	31	265	748	84	12
15	23	38	21	145	34	11	93	304	31	13
18	14	32	9	217	54	18	127	425	29	14
5,932	6,808	12,740	12,537	37,436	21,698	4,953	60,771	137,395	8,273	15



TABLE 5 - DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			NEW BRUNSWICK (Concluded) NOUVEAU-BRUNSWICK (Fin)			TOTAL
			Moncton	Saint John Saint-Jean	Other Areas Autres endroits	
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	15,959 \$	24,280 \$	54,067 \$	102,579 \$
	Sources of Income	Sources de revenu				
2	Wages and Salaries.....	Salaires et traitements.....	58,562	85,180	176,445	351,413
3	Business Income.....	Revenu d'entreprises.....	1,575	3,196	11,400	17,685
4	Professional Income.....	Revenu de prof. libérales.....	1,763	2,836	3,815	9,668
5	Commission Income.....	Revenu-commission.....	1,677	1,429	1,179	4,566
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	10-	156-	1,007	863
7	Old Age Pension Income.....	Pension de vieillesse.....	556	738	1,233	2,704
8	Alimony Received.....	Pension alimentaire reçue.....	32	10	64	106
9	Gross Dividends.....	Dividendes bruts.....	687	1,864	3,280	6,488
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	732	1,731	2,947	6,117
11	Rental Income.....	Revenu de location.....	171	677	412	1,622
12	Annuity Income.....	Revenu de rentes.....	13	30	68	140
13	Estate Income.....	Revenu de successions.....	229	857	385	1,694
14	Mortgage Interest.....	Intérêt hypothécaire.....	322	336	346	1,098
15	Other Can. Investment Income.....	Autres revenus de placements au Canada....	99	80	132	387
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....	52	116	126	371
17	Miscellaneous Income.....	Revenu divers.....	20	203	169	453
18	Total Income Assessed.....	Total du revenu cotisé.....	66,479	99,128	203,007	405,375
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions.....	Exemptions personnelles.....	28,850	43,739	101,602	188,983
20	Pension Contributions.....	Contributions à caisse de pension.....	1,946	1,949	4,169	8,896
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....	124	209	223	653
22	Standard Deductions.....	Déductions uniformes.....	1,096	1,868	4,125	7,736
23	Medical Claims.....	Frais médicaux réclamés.....	449	685	911	2,189
24	Charitable Donations.....	Dons de charité.....	1,097	1,250	2,938	5,782
25	Union Dues.....	Cotisations syndicales.....	80	78	199	378
26	Alimony Paid.....	Pension alimentaire payée.....	66	120	56	247
27	Other Deductions.....	Autres déductions.....	233	289	720	1,373
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	33,941	50,188	114,944	216,237
29	Taxable Income Assessed.....	Revenu imposable cotisé.....	32,538	48,941	88,064	189,138
	Tax Payable	Impôt à payer				
30	Federal Tax Payable.....	Impôt fédéral à payer.....	4,245	6,338	11,330	24,608
31	Provincial Tax Payable.....	Impôt provincial à payer.....	864	1,293	2,181	4,892
32	Old Age Security Tax Payable.....	Impôt de sécurité de vieillesse à payer.....	773	1,130	2,110	4,423
33	Total Tax Payable.....	Total des impôts à payer.....	5,882	8,761	15,621	33,922
34	Foreign Tax Credit.....	Dégrèvement pour impôts étrangers.....	4	16	20	53
35	Dividend Tax Credit.....	Dégrèvement pour dividendes.....	134	378	627	1,268
	Number of Taxable Returns - Nombre de déclarations imposables					
1	Under - Moins de \$ 1,000.....		100	41	620	781
2	\$ 1,000 to-à 1,999.....		2,460	3,820	10,860	18,300
3	2,000 to-à 2,999.....		3,300	5,560	12,190	23,150
4	3,000 to-à 3,999.....		3,330	4,860	11,740	21,410
5	4,000 to-à 4,999.....		2,530	4,882	8,162	16,874
6	5,000 to-à 5,999.....		2,040	1,940	4,800	9,420
7	6,000 to-à 6,999.....		700	1,221	2,440	4,761
8	7,000 to-à 7,999.....		500	621	1,061	2,622
9	8,000 to-à 8,999.....		391	360	620	1,551
10	9,000 to-à 9,999.....		220	321	301	963
11	10,000 to-à 14,999.....		245	402	832	1,767
12	15,000 to-à 19,999.....		66	96	236	482
13	20,000 to-à 24,999.....		37	65	96	229
14	25,000 and over - et plus.....		40	91	109	269
15	Total Number of Taxable Returns - Nombre total de déclarations imposables.....		15,959	24,280	54,067	102,579

TABLEAU 5 - RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

QUÉBEC - QUÉBEC									
Cap de-la-Madeleine	Chicoutimi	Drummondville	Granby	Hull	Jonquière	Longueuil	Montréal	Québec	
6,792 \$	7,906 \$	9,368 \$	8,915 \$	26,858 \$	7,710 \$	7,721 \$	623,880 \$	87,163 \$	1
24,991	29,469	32,395	29,618	105,233	33,800	30,597	2,505,967	328,900	2
1,380	1,788	2,108	1,584	4,161	903	1,592	108,351	17,393	3
209	1,571	914	997	2,862	471	700	91,754	17,744	4
499	624	377	1,171	1,042	326	553	62,342	7,115	5
2	6	2-	5-	37	1-	2-	258-	84	6
1	53	44	34	249	50	49	10,596	1,679	7
	6			16		24	1,330	48	8
26	209	110	307	497	153	121	56,950	6,300	9
88	290	271	264	652	57	312	43,812	7,091	10
21	97	237	158	435	106	96	30,281	2,378	11
25	1	2	1	58			1,286	40	12
20		67	36	132	11	131	26,086	2,377	13
65	175	107	352	215	168	197	16,568	1,829	14
6	7	19	2	44	4	7	9,577	524	15
13		3	7	28	2	1	4,937	103	16
7	14	42	5	77	7	7	1,472	251	17
27,351	34,311	36,694	34,530	115,739	36,056	34,386	2,971,050	393,856	18
13,901	17,121	17,934	16,473	51,050	17,790	13,650	1,100,527	159,132	19
493	555	597	443	3,108	921	705	52,048	7,106	20
7	42	63	68	108	18	29	5,813	782	21
109	307	305	400	1,891	132	388	33,005	1,675	22
234	285	241	200	901	295	274	29,347	2,931	23
1,640	1,308	1,379	1,156	1,469	1,819	907	67,969	21,778	24
126	123	128	102	151	209	59	5,283	987	25
58	6	22	85	54		56	4,436	274	26
26	79	79	51	150	106	82	10,035	1,014	27
16,594	19,826	20,747	18,977	58,883	21,289	16,150	1,308,462	195,678	28
10,757	14,485	15,946	15,553	56,856	14,767	18,236	1,662,588	198,178	29
1,269	1,951	2,095	1,962	7,459	1,747	2,341	250,146	29,523	30
				12	1		181	4	31
280	339	380	385	1,371	387	435	33,604	4,091	32
1,549	2,289	2,474	2,347	8,842	2,135	2,776	283,931	33,618	33
1		1	1	14			1,199	23	34
5	41	22	63	99	23	27	12,632	1,290	35
20	40	40		160	40	100	3,423	310	1
920	1,280	1,540	1,260	3,390	840	920	76,691	13,170	2
1,440	1,420	2,160	2,240	5,220	1,080	1,040	115,062	18,020	3
1,281	1,320	1,940	2,100	4,981	770	1,460	124,801	17,680	4
1,480	1,200	1,800	1,880	5,560	1,380	1,740	114,483	13,951	5
820	1,480	860	540	3,180	1,920	1,160	72,742	9,571	6
380	662	440	320	2,160	1,000	560	39,401	4,570	7
220	60	181	160	920	420	260	22,791	2,942	8
81	140	40	180	440	101	200	13,221	1,411	9
40	80	100	20	221	60	60	8,623	1,154	10
87	122	171	147	388	58	162	18,527	2,732	11
13	50	55	36	105	19	33	6,366	706	12
5	21	21	15	53	18	12	2,911	370	13
5	31	20	17	80	4	14	4,838	576	14
6,792	7,906	9,368	8,915	26,858	7,710	7,721	623,880	87,163	15

TABLE 5 — DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			QUEBEC — (Continued) — QUÉBEC — (Suite)			
			Rouyn and/et Noranda	St-Hyacinthe	St-Jean	St. Jérôme
1	Number of Taxable Returns.....	<i>Nombre de déclarations imposables.....</i>	7,857 \$	8,211 \$	5,733 \$	6,094 \$
	Sources of Income.....	<i>Sources de revenu.....</i>				
2	Wages and Salaries.....	<i>Salaires et traitements.....</i>	29,358	26,061	19,472	18,978
3	Business Income.....	<i>Revenu d'entreprises.....</i>	1,655	2,135	1,594	1,508
4	Professional Income.....	<i>Revenu de prof. libérales.....</i>	881	1,545	334	701
5	Commission Income.....	<i>Revenu-commission.....</i>	275	930	513	315
6	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche.....</i>		2-	59	
7	Old Age Pension Income.....	<i>Pension de vieillesse.....</i>	46	155	66	49
8	Alimony Received.....	<i>Pension alimentaire reçue.....</i>	13			
9	Gross Dividends.....	<i>Dividendes bruts.....</i>	193	302	397	110
10	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire.....</i>	248	728	159	304
11	Rental Income.....	<i>Revenu de location.....</i>	88	360	244	529
12	Annuity Income.....	<i>Revenu de rentes.....</i>	1			
13	Estate Income.....	<i>Revenu de successions.....</i>	26	78	3	17
14	Mortgage Interest.....	<i>Intérêt hypothécaire.....</i>	65	263	65	196
15	Other Can. Investment Income.....	<i>Autres revenus de placements au Canada.....</i>	59	31	2	
16	Foreign Investment Income.....	<i>Revenu de placements à l'étranger.....</i>		2		
17	Miscellaneous Income.....	<i>Revenu divers.....</i>	1	11	9	
18	Total Income Assessed.....	<i>Total du revenu cotisé.....</i>	32,910	32,599	22,917	22,708
	Exemptions and Deductions.....	<i>Exemptions et déductions.....</i>				
19	Personal Exemptions.....	<i>Exemptions personnelles.....</i>	16,021	15,272	11,064	10,764
20	Pension Contributions.....	<i>Contributions à caisse de pension.....</i>	598	355	326	237
21	Retirement Savings Premiums.....	<i>Prime d'épargne-retraite.....</i>	46	35	60	12
22	Standard Deductions.....	<i>Déductions uniformes.....</i>	641	441	273	269
23	Medical Claims.....	<i>Frais médicaux réclamés.....</i>	194	295	235	200
24	Charitable Donations.....	<i>Dons de charité.....</i>	224	778	654	727
25	Union Dues.....	<i>Cotisations syndicales.....</i>	20	74	58	58
26	Alimony Paid.....	<i>Pension alimentaire payée.....</i>	29	2	44	
27	Other Deductions.....	<i>Autres déductions.....</i>	58	51	48	55
28	Total Exemptions and Deductions.....	<i>Total des exemptions et déductions.....</i>	17,832	17,305	12,763	12,322
29	Taxable Income Assessed.....	<i>Revenu imposable cotisé.....</i>	15,078	15,294	10,154	10,386
	Tax Payable.....	<i>Impôt à payer.....</i>				
30	Federal Tax Payable.....	<i>Impôt fédéral à payer.....</i>	1,962	2,071	1,244	1,290
31	Provincial Tax Payable.....	<i>Impôt provincial à payer.....</i>	2		3	
32	Old Age Security Tax Payable.....	<i>Impôt de sécurité de vieillesse à payer.....</i>	365	346	241	260
33	Total Tax Payable.....	<i>Total des impôts à payer.....</i>	2,329	2,417	1,488	1,549
34	Foreign Tax Credit.....	<i>Dégrèvement pour impôts étrangers.....</i>	1	1		
35	Dividend Tax Credit.....	<i>Dégrèvement pour dividendes.....</i>	37	58	77	19
Number of Taxable Returns — <i>Nombre de déclarations imposables</i>						
1	Under — <i>Moins de</i> \$ 1,000.....			60	20	60
2	\$ 1,000 to—à 1,999.....		1,140	1,120	840	980
3	2,000 to—à 2,999.....		1,200	2,160	1,280	1,520
4	3,000 to—à 3,999.....		1,560	2,140	1,400	1,400
5	4,000 to—à 4,999.....		2,220	1,200	980	1,120
6	5,000 to—à 5,999.....		960	640	460	460
7	6,000 to—à 6,999.....		360	280	340	200
8	7,000 to—à 7,999.....		80	160	120	160
9	8,000 to—à 8,999.....		40	120	60	20
10	9,000 to—à 9,999.....		60	100	100	40
11	10,000 to—à 14,999.....		164	143	100	100
12	15,000 to—à 19,999.....		41	41	13	10
13	20,000 to—à 24,999.....		11	14	11	12
14	25,000 and over — <i>et plus</i> .....		21	33	9	12
15	Total Number of Taxable Returns — <i>Nombre total de déclarations imposables</i> .....		7,857	8,211	5,733	6,094



TABLEAU 5 – RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

QUEBEC – (Concluded) – QUÉBEC – (Fin)							ONTARIO			
Shawinigan	Sherbrooke	Thetford-Mines	Trois-Rivières	Valleyfield	Other Areas Autres endroits	TOTAL	Barrie	Belleville	Brampton	
9,261 \$	21,050 \$	5,219 \$	14,603 \$	7,027 \$	378,658 \$	1,250,026 \$	8,688 \$	11,038 \$	11,467 \$	1
38,254	74,009	22,334	54,084	25,560	1,355,216	4,784,295	31,924	40,710	47,188	2
1,827	4,855	567	3,306	960	95,482	253,148	1,749	2,125	2,302	3
584	2,898	360	2,249	563	30,200	157,536	953	1,513	857	4
665	1,794	264	647	226	15,316	94,994	476	978	1,047	5
4-	5	3-	6-		3,492	3,401	32	95	237	6
96	307	68	97	113	3,931	17,684	203	338	249	7
8	40				61	1,545	39		40	8
218	1,493	129	645	154	10,015	78,327	444	762	603	9
431	1,237	366	599	149	13,894	70,953	626	890	1,040	10
199	721	132	475	82	4,843	41,481	467	406	349	11
3	36	1	39	3	296	1,792	1	34	25	12
148	521	38	147	4	2,616	32,457	150	357	58	13
75	479	69	248	312	6,519	27,967	341	164	833	14
61	199	23	62	9	2,213	12,849	60	30	22	15
9	58		11	11	641	5,827	4	136	4	16
43	27	19	24	6	941	2,963	7	10	9	17
42,616	88,678	24,365	62,627	28,151	1,545,676	5,587,219	37,476	48,547	54,862	18
20,458	39,679	11,634	28,011	14,164	732,952	2,307,598	15,008	19,172	20,068	19
853	1,137	389	1,026	336	24,055	95,288	801	1,000	871	20
17	159	10	51	7	1,505	8,832	98	111	125	21
217	1,118	118	344	165	19,033	60,830	681	801	929	22
487	708	190	491	186	10,760	48,454	260	307	287	23
2,124	2,252	1,180	3,205	1,268	47,044	158,881	360	536	412	24
175	183	116	199	96	3,675	11,823	22	64	25	25
	126		1		628	5,822	162	36	60	26
90	265	29	89	49	4,418	16,770	125	271	91	27
24,421	45,627	13,666	33,416	16,270	844,070	2,714,298	17,517	22,297	22,868	28
18,194	43,051	10,698	29,210	11,881	701,606	2,872,921	19,959	26,249	31,994	29
2,323	5,916	1,424	3,952	1,399	89,608	409,681	2,549	3,494	4,351	30
	1				75	279	520	723	891	31
441	960	253	651	313	16,848	61,948	465	595	697	32
2,763	6,877	1,678	4,603	1,711	106,531	471,909	3,534	4,811	5,939	33
1	16		2	2	126	1,387		42	1	34
50	288	32	129	29	2,071	16,992	88	145	108	35
20	20	20	60	20	1,780	6,193	60	100	160	1
1,140	2,920	600	2,490	740	61,111	173,092	1,340	1,640	1,340	2
1,260	4,700	600	2,980	1,220	78,250	242,852	1,340	1,640	1,660	3
1,620	5,020	740	2,700	1,920	76,971	251,804	1,880	2,580	2,040	4
1,660	3,861	1,280	2,190	1,620	64,980	224,585	1,580	1,880	1,620	5
1,500	1,800	1,140	1,640	900	42,131	143,904	1,000	1,040	1,740	6
1,140	840	360	1,120	300	22,043	76,476	500	900	1,200	7
360	560	260	500	140	11,763	42,057	340	500	580	8
180	380	60	201	60	6,422	23,357	340	340	320	9
160	202	21	200	20	3,799	15,060	100	101	240	10
141	435	83	322	60	6,540	30,482	121	201	486	11
48	141	25	97	11	1,581	9,391	43	48	27	12
14	70	12	43	7	594	4,214	30	24	28	13
18	101	18	60	9	693	6,559	14	44	26	14
9,261	21,050	5,219	14,603	7,027	378,658	1,250,026	8,688	11,038	11,467	15

TABLE 5 - DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			ONTARIO - (Continued) - <i>ONTARIO - (Suite)</i>			
			Brantford	Brockville	Chatham	Cornwall
1	Number of Taxable Returns.....	<i>Nombre de déclarations imposables.....</i>	22,837 \$	8,097 \$	11,412 \$	12,740 \$
	Sources of Income.....	<i>Sources de revenu.....</i>				
2	Wages and Salaries.....	<i>Salaires et traitements.....</i>	84,123	29,925	42,705	48,183
3	Business Income.....	<i>Revenu d'entreprises.....</i>	3,243	1,186	2,715	2,377
4	Professional Income.....	<i>Revenu de prof. libérales.....</i>	2,630	734	1,801	1,214
5	Commission Income.....	<i>Revenu-commission.....</i>	1,545	717	526	616
6	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche.....</i>	1,087	60	1,209	3-
7	Old Age Pension Income.....	<i>Pension de vieillesse.....</i>	833	188	387	148
8	Alimony Received.....	<i>Pension alimentaire reçue.....</i>	71	22	48	17
9	Gross Dividends.....	<i>Dividendes bruts.....</i>	1,550	350	832	360
10	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire.....</i>	2,106	347	1,132	615
11	Rental Income.....	<i>Revenu de location.....</i>	445	153	447	8
12	Annuity Income.....	<i>Revenu de rentes.....</i>	110	45	43	46
13	Estate Income.....	<i>Revenu de successions.....</i>	506	493	632	201
14	Mortgage Interest.....	<i>Intérêt hypothécaire.....</i>	767	147	486	203
15	Other Can. Investment Income.....	<i>Autres revenus de placements au Canada.....</i>	205	21	105	4
16	Foreign Investment Income.....	<i>Revenu de placements à l'étranger.....</i>	54	67	210	5
17	Miscellaneous Income.....	<i>Revenu divers.....</i>	32	16	19	33
18	Total Income Assessed.....	<i>Total du revenu cotisé.....</i>	99,308	34,469	53,296	54,026
	Exemptions and Deductions.....	<i>Exemptions et déductions.....</i>				
19	Personal Exemptions.....	<i>Exemptions personnelles.....</i>	39,711	13,528	20,884	23,706
20	Pension Contributions.....	<i>Contributions à caisse de pension.....</i>	1,555	472	916	1,105
21	Retirement Savings Premiums.....	<i>Prime d'épargne-retraite.....</i>	209	48	127	109
22	Standard Deductions.....	<i>Déductions uniformes.....</i>	1,745	632	816	1,003
23	Medical Claims.....	<i>Frais médicaux réclamés.....</i>	588	220	315	285
24	Charitable Donations.....	<i>Dons de charité.....</i>	1,043	310	604	550
25	Union Dues.....	<i>Cotisations syndicales.....</i>	116	28	42	63
26	Alimony Paid.....	<i>Pension alimentaire payée.....</i>	127	55	139	53
27	Other Deductions.....	<i>Autres déductions.....</i>	183	139	191	102
28	Total Exemptions and Deductions.....	<i>Total des exemptions et déductions.....</i>	45,276	15,433	24,032	26,977
29	Taxable Income Assessed.....	<i>Revenu imposable cotisé.....</i>	54,032	19,036	29,264	27,049
	Tax Payable.....	<i>Impôt à payer.....</i>				
30	Federal Tax Payable.....	<i>Impôt fédéral à payer.....</i>	7,520	2,511	4,168	3,408
31	Provincial Tax Payable.....	<i>Impôt provincial à payer.....</i>	1,542	517	859	697
32	Old Age Security Tax Payable.....	<i>Impôt de sécurité de vieillesse à payer.....</i>	1,218	450	618	665
33	Total Tax Payable.....	<i>Total des impôts à payer.....</i>	10,281	3,479	5,646	4,770
34	Foreign Tax Credit.....	<i>Dégrèvement pour impôts étrangers.....</i>	11	18	31	2
35	Dividend Tax Credit.....	<i>Dégrèvement pour dividendes.....</i>	311	91	179	72
Number of Taxable Returns - <i>Nombre de déclarations imposables</i>						
1	Under - <i>Moins de \$ 1,000</i> .....		100	40	40	120
2	\$ 1,000 to-à 1,999.....		3,060	940	1,560	1,920
3	2,000 to-à 2,999.....		4,360	1,480	1,880	2,000
4	3,000 to-à 3,999.....		4,740	1,860	2,080	2,260
5	4,000 to-à 4,999.....		4,580	1,860	1,740	2,640
6	5,000 to-à 5,999.....		2,960	980	2,020	2,080
7	6,000 to-à 6,999.....		1,160	320	800	640
8	7,000 to-à 7,999.....		660	240	520	520
9	8,000 to-à 8,999.....		261	100	200	140
10	9,000 to-à 9,999.....		201	40	102	101
11	10,000 to-à 14,999.....		421	151	269	225
12	15,000 to-à 19,999.....		173	31	113	40
13	20,000 to-à 24,999.....		60	20	30	18
14	25,000 and over - <i>et plus.....</i>		101	35	58	36
15	Total Number of Taxable Returns - <i>Nombre total de déclarations imposables</i> .....		22,837	8,097	11,412	12,740

TABLEAU 5 - RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

ONTARIO - (Continued) - <i>ONTARIO</i> - (Suite)										
Port William and/ <i>et</i> Port Arthur	Galt	Guelph	Hamilton	Kingston	Kirkland Lake	Kitchener and/ <i>et</i> Waterloo	London	Niagara Falls	North Bay	
32,864 \$	10,849 \$	18,475 \$	132,688 \$	20,740 \$	4,777 \$	43,608 \$	65,911 \$	17,286 \$	12,347 \$	1
130,697	39,044	68,214	570,376	78,182	16,908	169,909	246,920	68,328	48,078	2
5,970	1,659	3,916	18,728	4,314	692	7,447	11,266	3,570	2,477	3
3,247	1,085	2,133	16,797	3,652	432	4,931	11,091	1,542	1,905	4
1,524	977	953	9,600	740	364	3,036	5,618	507	1,002	5
126	37-	361	716	20-		944	362	71	4	6
561	387	551	2,977	529	52	795	2,164	570	286	7
121	80	41	422	44		94	131	20	18	8
1,369	754	1,631	9,556	1,630	221	2,561	5,805	547	481	9
1,584	891	1,665	9,605	1,679	204	3,429	6,974	1,140	604	10
499	232	424	2,855	983	198	1,396	1,941	301	320	11
101	17	49	451	144	2	132	290	50	20	12
246	438	738	3,712	656	32	1,593	2,516	112	24	13
506	404	367	4,173	564	43	1,236	2,233	283	212	14
96	56	109	1,034	110	5	215	785	45	141	15
29	54	75	592	263	83	188	592	56	4	16
59	31	109	580	43	14	166	460	146	101	17
146,735	46,072	81,334	652,172	93,515	19,249	198,072	299,149	77,288	55,677	18
60,078	18,864	31,208	241,466	35,268	8,858	73,015	111,130	31,198	23,466	19
3,459	732	1,378	11,478	2,157	283	2,940	6,325	1,332	1,439	20
301	150	249	1,454	193	28	552	836	146	106	21
2,553	836	1,406	9,993	1,647	398	3,047	5,046	1,277	987	22
1,084	217	411	4,618	665	97	1,346	2,180	571	234	23
1,138	494	876	6,167	863	142	2,965	3,144	766	483	24
208	33	87	715	64	13	182	263	98	50	25
86	27	58	809	150		137	300	40	50	26
677	164	260	1,806	481	42	876	1,253	147	256	27
69,583	21,516	35,931	278,506	41,488	9,862	85,058	130,476	35,574	27,070	28
77,152	24,556	45,403	373,666	52,027	9,387	113,014	168,673	41,714	28,607	29
10,224	3,315	6,017	52,392	7,253	1,200	15,583	23,597	5,292	3,766	30
2,096	680	1,229	10,748	1,492	245	3,195	4,838	1,096	772	31
1,800	565	1,027	8,032	1,127	223	2,519	3,685	971	665	32
14,120	4,560	8,273	71,173	9,871	1,669	21,297	32,120	7,359	5,203	33
16	6	14	148	46	12	25	104	171	4	34
240	154	337	2,025	302	42	537	1,213	103	79	35
120	200	60	354	381	20	181	440	20	200	1
3,840	1,100	2,120	14,111	2,700	600	5,080	8,121	2,400	1,320	2
5,940	1,980	3,720	20,542	3,380	760	8,820	12,941	2,960	2,080	3
5,880	2,920	3,760	21,942	4,300	1,700	7,900	13,200	2,460	2,360	4
6,620	2,100	3,940	22,900	3,800	840	7,770	12,140	3,460	2,280	5
4,600	1,300	2,000	22,091	2,740	370	6,220	7,680	2,740	1,740	6
2,880	420	1,160	12,941	1,140	220	3,240	4,181	1,420	960	7
1,040	260	740	6,992	620	20	1,400	2,360	680	600	8
540	180	180	2,863	520	60	800	1,381	380	300	9
522	41	161	2,216	241	80	420	923	241	160	10
536	179	389	3,700	638	52	1,132	1,404	401	229	11
175	95	115	945	104	35	298	523	57	52	12
67	24	46	380	79	8	125	248	18	34	13
104	50	84	711	97	12	222	369	49	32	14
32,864	10,849	18,475	132,688	20,740	4,777	43,608	65,911	17,286	12,347	15

ONTARIO COLLEGE OF EDUCATION



TABLE 5 - DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			ONTARIO - (Continued) - ONTARIO - (Suite)			
			Orillia	Oshawa	Ottawa	Owen Sound
1	Number of Taxable Returns.....	<i>Nombre de déclarations imposables.....</i>	6,778 \$	27,293 \$	117,329 \$	5,504 \$
	Sources of Income.....	<i>Sources de revenu.....</i>				
2	Wages and Salaries.....	<i>Salaires et traitements.....</i>	23,082	129,021	502,104	18,494
3	Business Income.....	<i>Revenu d'entreprises.....</i>	1,605	3,550	15,433	1,562
4	Professional Income.....	<i>Revenu de prof. libérales.....</i>	1,086	2,760	16,497	1,149
5	Commission Income.....	<i>Revenu-commission.....</i>	404	1,296	6,987	604
6	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche.....</i>	142	177	284	38
7	Old Age Pension Income.....	<i>Pension de vieillesse.....</i>	157	464	3,766	145
8	Alimony Received.....	<i>Pension alimentaire reçue.....</i>		90	332	
9	Gross Dividends.....	<i>Dividendes bruts.....</i>	527	1,425	10,415	565
10	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire.....</i>	511	1,616	10,860	555
11	Rental Income.....	<i>Revenu de location.....</i>	256	329	4,031	65
12	Annuity Income.....	<i>Revenu de rentes.....</i>	14	91	282	25
13	Estate Income.....	<i>Revenu de successions.....</i>	56	270	5,341	308
14	Mortgage Interest.....	<i>Intérêt hypothécaire.....</i>	197	571	3,436	169
15	Other Can. Investment Income.....	<i>Autres revenus de placements au Canada.....</i>	21	1,440	1,276	1
16	Foreign Investment Income.....	<i>Revenu de placements à l'étranger.....</i>	144	427	902	29
17	Miscellaneous Income.....	<i>Revenu divers.....</i>	4	51	408	19
18	Total Income Assessed.....	<i>Total du revenu cotisé.....</i>	28,205	143,579	582,356	23,728
	Exemptions and Deductions.....	<i>Exemptions et déductions.....</i>				
19	Personal Exemptions.....	<i>Exemptions personnelles.....</i>	12,319	50,531	194,711	10,099
20	Pension Contributions.....	<i>Contributions à caisse de pension.....</i>	524	1,190	19,155	416
21	Retirement Savings Premiums.....	<i>Prime d'épargne-retraite.....</i>	58	322	1,252	80
22	Standard Deductions.....	<i>Déductions uniformes.....</i>	536	2,113	8,643	400
23	Medical Claims.....	<i>Frais médicaux réclamés.....</i>	201	711	4,645	114
24	Charitable Donations.....	<i>Dons de charité.....</i>	245	1,250	5,884	307
25	Union Dues.....	<i>Cotisations syndicales.....</i>	17	197	422	23
26	Alimony Paid.....	<i>Pension alimentaire payée.....</i>	35	100	638	2
27	Other Deductions.....	<i>Autres déductions.....</i>	37	312	1,911	63
28	Total Exemptions and Deductions.....	<i>Total des exemptions et déductions.....</i>	13,973	56,725	237,260	11,505
29	Taxable Income Assessed.....	<i>Revenu imposable cotisé.....</i>	14,232	86,853	345,096	12,224
	Tax Payable.....	<i>Impôt à payer.....</i>				
30	Federal Tax Payable.....	<i>Impôt fédéral à payer.....</i>	1,847	12,809	49,818	1,600
31	Provincial Tax Payable.....	<i>Impôt provincial à payer.....</i>	380	2,657	10,156	330
32	Old Age Security Tax Payable.....	<i>Impôt de sécurité de vieillesse à payer.....</i>	324	1,830	6,962	277
33	Total Tax Payable.....	<i>Total des impôts à payer.....</i>	2,551	17,296	66,936	2,207
34	Foreign Tax Credit.....	<i>Dégrèvement pour impôts étrangers.....</i>	21	198	140	8
35	Dividend Tax Credit.....	<i>Dégrèvement pour dividendes.....</i>	98	328	2,298	135
	Number of Taxable Returns - <i>Nombre de déclarations imposables</i>					
1	Under - <i>Moins de \$ 1,000</i> .....		40	120	1,461	
2	\$ 1,000 to-à 1,999.....		1,140	2,560	12,912	680
3	2,000 to-à 2,999.....		1,120	3,020	19,171	1,140
4	3,000 to-à 3,999.....		1,620	3,360	21,940	1,080
5	4,000 to-à 4,999.....		1,320	4,340	20,790	1,300
6	5,000 to-à 5,999.....		710	5,720	13,980	540
7	6,000 to-à 6,999.....		240	4,240	8,201	280
8	7,000 to-à 7,999.....		100	1,720	5,431	220
9	8,000 to-à 8,999.....		80	840	2,413	40
10	9,000 to-à 9,999.....		160	580	3,028	20
11	10,000 to-à 14,999.....		201	502	5,650	129
12	15,000 to-à 19,999.....		20	98	1,367	36
13	20,000 to-à 24,999.....		10	56	385	19
14	25,000 and over - <i>et plus</i> .....		17	137	600	20
15	Total Number of Taxable Returns - <i>Nombre total de déclarations imposables</i> .....		6,778	27,293	117,329	5,504

TABLEAU 5 - RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

ONTARIO - (Continued) - ONTARIO - (Suite)										
Pembroke	Peterborough	Port Colborne	St. Catharines	St. Thomas	Sarnia	Sault Ste. Marie	Stratford	Sudbury and/et Copper Cliff	Timmins, Porcupine and/et Schumacher	
5,484 \$	19,039 \$	5,778 \$	34,955 \$	10,531 \$	19,312 \$	22,243 \$	7,806 \$	31,471 \$	10,938 \$	1
19,402	79,099	21,827	146,117	37,449	89,362	107,353	28,233	134,175	39,998	2
822	3,648	972	6,465	1,949	3,519	3,100	1,605	5,687	1,830	3
838	2,936	557	5,015	1,140	3,208	2,699	1,176	3,768	1,270	4
210	1,158	247	2,110	627	968	1,011	282	1,598	357	5
11	68	17	631	662	164	153	257	90	14	6
68	557	131	872	539	387	442	268	313	90	7
	184	14	54	8	32	14	31	21		8
307	1,171	167	2,070	430	1,633	803	594	890	187	9
325	1,419	361	2,369	873	1,400	1,168	852	1,454	414	10
109	490	153	657	85	269	466	131	536	180	11
36	58	3	115	6	89	20	35	19	61	12
205	266	45	983	143	144	245	206	449	15	13
161	268	95	923	329	603	624	145	876	188	14
13	54	14	198	26	346	50	24	157	5	15
3	52	10	395	40	146	30	10	48	5	16
9	70	22	117	102	102	35	74	47	2	17
22,519	91,499	24,637	169,092	44,410	102,371	118,214	33,926	150,128	44,616	18
10,043	35,951	10,844	64,946	18,044	36,873	43,476	13,850	63,828	21,129	19
537	1,895	246	2,850	1,154	2,250	1,112	589	1,880	492	20
29	193	48	383	140	305	192	131	278	64	21
358	1,271	420	2,546	780	1,279	1,642	536	2,422	898	22
157	756	171	1,366	232	769	673	257	531	191	23
363	1,112	253	1,705	478	1,104	1,108	502	1,412	354	24
31	144	26	191	86	172	167	31	142	21	25
	28	23	246	24	22	91	12	127	29	26
76	282	58	425	347	322	276	216	357	107	27
11,594	41,631	12,089	74,659	21,284	43,095	48,737	16,125	70,977	23,285	28
10,926	49,868	12,548	94,433	23,126	59,277	69,477	17,801	79,150	21,331	29
1,446	6,569	1,591	12,827	2,914	8,222	9,673	2,354	10,440	2,751	30
296	1,346	326	2,635	598	1,688	1,982	482	2,136	562	31
258	1,133	306	2,099	557	1,224	1,459	408	1,877	528	32
2,001	9,049	2,223	17,560	4,069	11,134	13,114	3,244	14,454	3,841	33
	11	3	111	8	27	3	3	9	1	34
83	197	28	451	86	293	168	116	183	34	35
20	80		180	80	140	100	40	100	40	1
880	1,881	660	3,540	1,340	1,680	2,400	840	2,900	1,380	2
860	2,900	1,100	5,120	2,140	2,840	2,360	1,640	3,980	1,880	3
1,320	3,280	1,040	5,460	2,540	2,620	2,460	1,800	4,280	2,880	4
1,160	3,340	1,540	7,260	1,740	3,020	3,140	1,620	7,200	2,580	5
720	3,020	840	5,720	1,020	2,560	3,820	840	7,400	1,060	6
220	2,040	220	3,300	640	2,820	3,820	380	2,961	480	7
120	1,020	140	1,600	380	1,360	1,780	240	900	280	8
61	481	80	1,160	181	700	901	60	501	80	9
	220	20	322	100	400	500		481	60	10
61	590	90	849	297	873	716	240	446	133	11
21	81	25	188	32	134	125	42	151	24	12
19	54	10	102	16	70	49	30	71	21	13
22	52	13	154	25	95	72	34	100	40	14
5,484	19,039	5,778	34,955	10,531	19,312	22,243	7,806	31,471	10,938	15

TABLE 5 - DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			ONTARIO - (Concluded)			
			Toronto	Welland	Whitby	Windsor
1	Number of Taxable Returns.....	<i>Nombre de déclarations imposables.....</i>	720,714 \$	12,984 \$	5,139 \$	54,194 \$
	Sources of Income.....	<i>Sources de revenu.....</i>				
2	Wages and Salaries.....	<i>Salaires et traitements.....</i>	2,947,994	55,487	20,995	238,242
3	Business Income.....	<i>Revenu d'entreprises.....</i>	119,719	1,886	1,293	9,561
4	Professional Income.....	<i>Revenu de prof. libérales.....</i>	108,191	1,651	443	7,778
5	Commission Income.....	<i>Revenu-commission.....</i>	62,271	515		2,474
6	Farm or Fishing Income.....	<i>Revenu d'agriculture ou pêche.....</i>	730-	61-	210	319
7	Old Age Pension Income.....	<i>Pension de vieillesse.....</i>	18,823	212	180	1,070
8	Alimony Received.....	<i>Pension alimentaire reçue.....</i>	3,967	19		201
9	Gross Dividends.....	<i>Dividendes bruts.....</i>	79,963	324	270	2,376
10	Bond and Bank Interest.....	<i>Intérêt obligataire et bancaire.....</i>	63,136	723	275	4,179
11	Rental Income.....	<i>Revenu de location.....</i>	18,033	327	42	1,366
12	Annuity Income.....	<i>Revenu de rentes.....</i>	3,497	53	22	218
13	Estate Income.....	<i>Revenu de successions.....</i>	31,423	117	87	876
14	Mortgage Interest.....	<i>Intérêt hypothécaire.....</i>	27,307	287	124	1,194
15	Other Can. Investment Income.....	<i>Autres revenus de placements au Canada.....</i>	8,040	25	15	258
16	Foreign Investment Income.....	<i>Revenu de placements à l'étranger.....</i>	7,109	16	27	508
17	Miscellaneous Income.....	<i>Revenu divers.....</i>	2,035	33	4	380
18	Total Income Assessed.....	<i>Total du revenu cotisé.....</i>	3,500,778	61,614	23,986	271,000
	Exemptions and Deductions.....	<i>Exemptions et déductions.....</i>				
19	Personal Exemptions.....	<i>Exemptions personnelles.....</i>	1,165,807	24,689	9,658	101,605
20	Pension Contributions.....	<i>Contributions à caisse de pension.....</i>	60,956	883	340	4,040
21	Retirement Savings Premiums.....	<i>Prime d'épargne-retraite.....</i>	7,349	93	36	507
22	Standard Deductions.....	<i>Déductions uniformes.....</i>	58,563	979	425	4,010
23	Medical Claims.....	<i>Frais médicaux réclamés.....</i>	22,371	309	92	1,657
24	Charitable Donations.....	<i>Dons de charité.....</i>	28,763	525	157	2,614
25	Union Dues.....	<i>Cotisations syndicales.....</i>	2,233	73	16	378
26	Alimony Paid.....	<i>Pension alimentaire payée.....</i>	4,672	8	110	219
27	Other Deductions.....	<i>Autres déductions.....</i>	12,122	43	85	600
28	Total Exemptions and Deductions.....	<i>Total des exemptions et déductions.....</i>	1,362,837	27,602	10,919	115,631
29	Taxable Income Assessed.....	<i>Revenu imposable cotisé.....</i>	2,137,941	34,013	13,067	155,369
	Tax Payable.....	<i>Impôt à payer.....</i>				
30	Federal Tax Payable.....	<i>Impôt fédéral à payer.....</i>	317,342	4,520	1,693	20,953
31	Provincial Tax Payable.....	<i>Impôt provincial à payer.....</i>	65,084	926	347	4,356
32	Old Age Security Tax Payable.....	<i>Impôt de sécurité de vieillesse à payer.....</i>	42,987	778	302	3,321
33	Total Tax Payable.....	<i>Total des impôts à payer.....</i>	425,412	6,224	2,343	28,630
34	Foreign Tax Credit.....	<i>Dégrèvement pour impôts étrangers.....</i>	1,613	4	4	1,054
35	Dividend Tax Credit.....	<i>Dégrèvement pour dividendes.....</i>	16,656	62	47	508
Number of Taxable Returns - <i>Nombre de déclarations imposables</i>						
1	Under - <i>Moins de \$ 1,000</i> .....		6,807		20	321
2	\$ 1,000 to-à 1,999.....		82,540	1,360	560	5,600
3	2,000 to-à 2,999.....		125,613	1,960	560	7,500
4	3,000 to-à 3,999.....		146,031	2,140	980	7,621
5	4,000 to-à 4,999.....		127,011	2,520	1,180	10,041
6	5,000 to-à 5,999.....		85,821	1,960	820	9,620
7	6,000 to-à 6,999.....		49,091	1,400	500	5,400
8	7,000 to-à 7,999.....		28,521	840	240	3,200
9	8,000 to-à 8,999.....		17,103	240	60	1,601
10	9,000 to-à 9,999.....		11,241	240	40	1,005
11	10,000 to-à 14,999.....		25,199	201	121	1,473
12	15,000 to-à 19,999.....		7,188	54	38	432
13	20,000 to-à 24,999.....		3,179	25	13	153
14	25,000 and over - <i>et plus</i> .....		5,369	44	7	227
15	Total Number of Taxable Returns - <i>Nombre total de déclarations imposables</i> .....		720,714	12,984	5,139	54,194



TABLEAU 5 - RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

ONTARIO - (Fin)			MANITOBA					SASKATCHEWAN		
Woodstock	Other Areas - Autres endroits	TOTAL	Brandon	Portage la Prairie	Winnipeg	Other Areas - Autres endroits	TOTAL	Moose Jaw	Prince Albert	
9,148	472,054	2,044,518	9,315	3,655	165,584	58,351	236,905	10,299	6,360	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
33,435	1,718,740	8,152,023	31,124	11,858	637,003	178,652	858,637	35,259	24,129	2
2,282	124,016	386,240	1,334	485	23,878	16,091	41,787	1,229	1,629	3
1,256	40,480	260,415	1,068	308	20,488	4,447	26,311	1,207	1,073	4
330	17,748	131,422	583	281	9,991	1,587	12,441	411	229	5
240	57,634	65,567	1,100	375	1,520	24,274	27,269	3,427	378	6
241	11,785	51,727	317	97	3,939	1,427	5,780	612	136	7
3	619	6,798	12		453	22	487	12		8
561	24,334	158,470	536	238	11,990	1,244	14,007	426	164	9
772	34,697	162,491	867	369	13,639	4,383	19,259	968	477	10
103	6,468	45,518	411	47	2,700	921	4,079	172	99	11
5	1,458	7,665	30	25	688	91	833	57	5	12
189	7,971	61,803	66		3,257	214	3,538	248	29	13
287	16,360	67,107	96	104	3,166	694	4,060	80	80	14
31	3,077	18,114	44	4	2,471	489	3,008	57	32	15
32	2,110	14,462	1	1	752	56	811	7		16
12	1,964	7,324	84	14	435	309	841	82	44	17
39,778	2,069,461	9,597,145	37,673	14,205	736,369	234,901	1,023,148	44,254	28,504	18
16,632	874,122	3,565,785	16,143	5,979	283,052	107,624	412,797	18,294	11,632	19
737	35,109	174,593	977	423	18,599	5,101	25,101	1,076	864	20
101	4,402	20,804	83	39	1,845	442	2,409	132	139	21
703	37,344	159,665	709	296	12,279	4,825	18,109	841	484	22
305	10,558	59,750	257	100	8,070	915	9,342	107	135	23
336	18,434	87,758	433	129	6,761	1,881	9,204	327	287	24
45	1,647	8,134	35	6	746	154	942	68	33	25
13	1,184	9,872	14		491	95	600	80	41	26
123	6,415	31,241	188	63	2,931	872	4,054	345	178	27
18,995	989,216	4,117,602	18,839	7,036	334,774	121,909	482,558	21,270	13,793	28
20,783	1,080,245	5,479,543	18,834	7,170	401,594	112,992	540,590	22,984	14,711	29
2,761	142,878	771,650	2,457	920	55,836	14,101	73,314	2,970	1,934	30
566	29,212	158,204	681	250	15,364	3,835	20,130	820	534	31
479	24,631	117,064	442	165	8,833	2,734	12,174	539	337	32
3,807	196,721	1,046,918	3,580	1,335	80,032	20,671	105,618	4,329	2,805	33
5	625	4,500	2		151	13	165	1	1	34
96	4,605	32,497	95	36	2,347	229	2,707	86	27	35
100	3,002	15,247	60	100	922	562	1,644	80	20	1
840	62,311	241,196	1,460	660	21,505	9,021	32,646	1,460	640	2
1,740	85,450	349,577	2,080	780	33,530	11,570	47,960	2,180	1,200	3
2,340	96,542	395,196	2,060	720	32,631	13,020	48,431	1,580	1,400	4
2,080	84,971	369,903	1,660	640	31,560	9,690	43,550	2,080	1,240	5
780	59,053	269,305	720	380	18,270	6,781	26,151	1,100	761	6
500	32,773	153,588	320	60	8,601	2,960	11,941	880	380	7
180	17,703	84,047	420	140	6,374	1,881	8,815	380	200	8
100	8,797	44,384	180	40	3,691	1,050	4,961	160	260	9
160	5,439	29,906	141	20	1,860	620	2,641	80	80	10
193	10,926	59,424	112	72	4,254	841	5,279	210	100	11
54	2,643	15,627	57	32	1,086	213	1,388	53	41	12
46	1,134	6,701	19	3	531	88	641	28	14	13
35	1,310	10,417	26	8	769	54	857	28	24	14
9,148	472,054	2,044,518	9,315	3,655	165,584	58,351	236,905	10,299	6,360	15

TABLE 5 — DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			SASKATCHEWAN — (Concluded) — (Fin)			TOTAL
			Regina	Saskatoon	Other Areas — Autres endroits	
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	42,636 \$	32,177 \$	103,532 \$	195,004 \$
	Sources of Income.....	Sources de revenu.....				
2	Wages and Salaries.....	Salaires et traitements.....	161,763	117,161	232,555	570,867
3	Business Income.....	Revenu d'entreprises.....	5,848	3,975	31,346	44,026
4	Professional Income.....	Revenu de prof. libérales.....	5,931	5,351	9,322	22,884
5	Commission Income.....	Revenu-commission.....	3,000	2,465	3,615	9,720
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	6,751	3,875	142,165	156,595
7	Old Age Pension Income.....	Pension de vieillesse.....	1,031	1,150	5,187	8,116
8	Alimony Received.....	Pension alimentaire reçue.....	24	139		175
9	Gross Dividends.....	Dividendes bruts.....	2,657	2,019	2,891	8,157
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	3,778	2,844	11,075	19,142
11	Rental Income.....	Revenu de location.....	1,645	1,172	2,676	5,763
12	Annuity Income.....	Revenu de rentes.....	86	170	116	435
13	Estate Income.....	Revenu de successions.....	415	341	955	1,987
14	Mortgage Interest.....	Intérêt hypothécaire.....	618	756	1,087	2,621
15	Other Can. Investment Income.....	Autres revenus de placements au Canada....	580	308	1,561	2,538
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....	38	59	137	242
17	Miscellaneous Income.....	Revenu divers.....	157	126	586	994
18	Total Income Assessed.....	Total du revenu cotisé.....	194,320	141,910	445,275	854,263
	Exemptions and Deductions.....	Exemptions et déductions.....				
19	Personal Exemptions.....	Exemptions personnelles.....	71,643	57,158	196,124	354,852
20	Pension Contributions.....	Contributions à caisse de pension.....	5,197	3,455	7,246	17,838
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....	631	532	1,380	2,813
22	Standard Deductions.....	Déductions uniformes.....	3,253	2,442	8,108	15,128
23	Medical Claims.....	Frais médicaux réclamés.....	1,180	787	1,974	4,182
24	Charitable Donations.....	Dons de charité.....	1,865	1,649	4,379	8,506
25	Union Dues.....	Cotisations syndicales.....	202	147	231	681
26	Alimony Paid.....	Pension alimentaire payée.....	160	149	151	581
27	Other Deductions.....	Autres déductions.....	688	1,038	1,480	3,729
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	84,818	67,356	221,073	408,310
29	Taxable Income Assessed.....	Revenu imposable cotisé.....	109,502	74,554	224,202	445,953
	Tax Payable.....	Impôt à payer.....				
30	Federal Tax Payable.....	Impôt fédéral à payer.....	15,034	10,114	29,859	59,910
31	Provincial Tax Payable.....	Impôt provincial à payer.....	4,135	2,790	7,974	16,253
32	Old Age Security Tax Payable.....	Impôt de sécurité de vieillesse à payer.....	2,408	1,671	5,039	9,994
33	Total Tax Payable.....	Total des impôts à payer.....	21,577	14,575	42,873	86,158
34	Foreign Tax Credit.....	Dégrèvement pour impôts étrangers.....	15	12	13	42
35	Dividend Tax Credit.....	Dégrèvement pour dividendes.....	448	387	523	1,472
	Number of Taxable Returns — Nombre de déclarations imposables.....					
1	Under — Moins de \$ 1,000.....		200	80	401	781
2	\$ 1,000 to—à 1,999.....		5,500	4,240	15,362	27,202
3	2,000 to—à 2,999.....		7,601	6,780	20,180	37,941
4	3,000 to—à 3,999.....		9,240	6,421	21,251	39,892
5	4,000 to—à 4,999.....		7,320	5,680	17,840	34,160
6	5,000 to—à 5,999.....		4,760	3,601	10,020	20,242
7	6,000 to—à 6,999.....		2,600	1,940	6,661	12,461
8	7,000 to—à 7,999.....		1,860	1,100	4,381	7,921
9	8,000 to—à 8,999.....		961	640	2,321	4,342
10	9,000 to—à 9,999.....		761	440	1,456	2,817
11	10,000 to—à 14,999.....		1,233	785	2,634	4,962
12	15,000 to—à 19,999.....		287	227	568	1,176
13	20,000 to—à 24,999.....		113	99	221	475
14	25,000 and over — et plus.....		200	144	236	632
15	Total Number of Taxable Returns — Nombre total de déclarations imposables.....		42,636	32,177	103,532	195,004

TABLEAU 5 - RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

ALBERTA							BRITISH COLUMBIA - COLOMBIE-BRITANNIQUE			
Calgary	Edmonton	Lethbridge	Medicine Hat	Red Deer	Other Areas - Autres endroits	TOTAL	Alberni and/et Port Alberni	Kamloops	Kelowna	
95,957 \$	118,479 \$	12,074 \$	6,830 \$	8,188 \$	98,270 \$	339,798 \$	7,623 \$	7,064 \$	6,350 \$	1
395,944	480,654	42,413	23,897	28,773	289,212	1,260,893	34,322	29,260	20,832	2
12,938	16,308	2,475	964	1,616	29,950	64,252	1,254	1,286	1,196	3
13,220	15,169	1,783	883	695	9,462	41,212	604	1,092	796	4
8,275	8,977	597	221	252	3,364	21,686	221	791	416	5
2,386	1,429	2,464	1,084	590	61,317	69,269	19-	53	515	6
2,236	1,752	264	259	132	2,742	7,385	82	72	290	7
80	243		24	27	179	553	24			8
7,091	6,345	803	422	322	4,184	19,166	255	635	654	9
7,778	6,774	826	398	265	7,286	23,326	248	386	742	10
1,647	2,191	450	137	204	1,313	5,942	24	117	438	11
376	208	28	29	2	101	744	32	4	18	12
1,681	1,443	229	110	18	739	4,219		47	78	13
1,894	1,716	319	134	160	1,278	5,501	67	252	281	14
1,609	1,399	41	33	155	1,083	4,319	2	42	169	15
946	216	54	4	2	295	1,516	17	28	21	16
504	959	27	10	10	501	2,011	1	47	29	17
458,604	545,783	52,773	28,607	33,225	413,003	1,531,995	37,134	34,112	26,477	18
169,118	206,486	21,499	12,470	14,137	181,699	605,409	14,935	13,371	11,382	19
11,761	12,049	1,073	693	653	6,944	33,173	628	831	448	20
1,381	1,390	136	50	85	905	3,948	84	69	36	21
7,555	9,251	828	545	668	8,020	26,867	576	586	492	22
3,159	3,691	621	114	181	1,686	9,453	301	274	223	23
4,249	4,427	680	284	292	3,816	13,749	209	176	198	24
327	551	57	27	22	236	1,220	75	26	29	25
623	716	101	32	17	201	1,690	31	22	13	26
1,816	2,347	174	194	78	1,606	6,216	66	374	55	27
199,989	240,908	25,170	14,410	16,131	205,115	701,723	16,907	15,730	12,876	28
258,615	304,875	27,603	14,198	17,094	207,888	830,271	20,227	18,382	13,602	29
37,389	41,824	3,593	1,832	2,157	26,456	113,249	2,603	2,424	1,730	30
7,700	8,572	734	377	443	5,376	23,203	533	499	356	31
5,440	6,644	628	338	413	4,805	18,270	475	410	316	32
50,529	57,040	4,955	2,547	3,013	36,637	154,722	3,611	3,333	2,402	33
223	84	10			29	347		7	9	34
1,386	1,215	154	76	58	744	3,634	35	123	113	35
494	531	20	40	140	720	1,945	20	20	1	1
12,120	15,160	1,640	840	1,160	15,522	46,442	860	800	940	2
16,581	21,570	2,480	1,360	1,750	19,041	62,782	780	1,100	1,380	3
18,051	22,561	2,380	1,560	1,760	19,881	66,193	940	1,060	1,240	4
17,001	21,341	1,960	1,380	1,380	15,482	58,544	1,640	1,300	1,160	5
11,390	13,430	1,620	740	780	11,371	39,351	1,540	960	720	6
6,740	8,630	661	280	440	6,400	23,151	640	800	321	7
4,431	4,470	420	320	300	3,381	13,322	620	440	240	8
2,193	3,471	200	60	100	2,041	8,065	220	180	121	9
1,815	1,531	271	40	101	1,409	5,167	100	181	60	10
3,272	4,127	258	114	217	2,237	10,225	230	138	97	11
912	867	99	77	34	445	2,434	16	42	45	12
437	330	32	9	18	234	1,060	9	24	13	13
520	440	33	10	8	106	1,117	8	19	12	14
95,957	118,479	12,074	6,830	8,188	98,270	339,798	7,623	7,064	6,350	15



TABLE 5 - DISTRIBUTION BY CITIES OR PLACE OF RESIDENCE

1963 TAXATION YEAR

(All money figures in thousands of dollars)

			BRITISH COLUMBIA - (Continued) COLOMBIE-BRITANNIQUE - (Suite)			
			Nanaimo	New Westminster	Penticton	Prince George
1	Number of Taxable Returns.....	Nombre de déclarations imposables.....	7,426 \$	34,391 \$	4,355 \$	9,740 \$
	Sources of Income	Sources de revenu				
2	Wages and Salaries.....	Salaires et traitements.....	31,192	144,037	15,453	38,780
3	Business Income.....	Revenu d'entreprises.....	1,554	4,140	1,020	2,626
4	Professional Income.....	Revenu de prof. libérales.....	995	3,834	917	1,277
5	Commission Income.....	Revenu-commission.....	565	1,544	153	620
6	Farm or Fishing Income.....	Revenu d'agriculture ou pêche.....	338	1,703	6-	1
7	Old Age Pension Income.....	Pension de vieillesse.....	81	380	208	19
8	Alimony Received.....	Pension alimentaire reçue.....		161	50	
9	Gross Dividends.....	Dividendes bruts.....	414	1,524	230	290
10	Bond and Bank Interest.....	Intérêt obligataire et bancaire.....	427	1,864	271	295
11	Rental Income.....	Revenu de location.....	173	538	231	244
12	Annuity Income.....	Revenu de rentes.....	8	45	9	1
13	Estate Income.....	Revenu de successions.....	4	95	51	54
14	Mortgage Interest.....	Intérêt hypothécaire.....	295	638	241	176
15	Other Can. Investment Income.....	Autres revenus de placements au Canada....	161	51	106	18
16	Foreign Investment Income.....	Revenu de placements à l'étranger.....	55	32	16	2
17	Miscellaneous Income.....	Revenu divers.....	23	142	33	3
18	Total Income Assessed.....	Total du revenu cotisé.....	36,283	160,728	18,982	44,407
	Exemptions and Deductions	Exemptions et déductions				
19	Personal Exemptions.....	Exemptions personnelles.....	13,821	64,396	8,035	17,990
20	Pension Contributions.....	Contributions à caisse de pension.....	615	3,247	415	736
21	Retirement Savings Premiums.....	Prime d'épargne-retraite.....	78	270	47	52
22	Standard Deductions.....	Déductions uniformes.....	627	2,619	355	858
23	Medical Claims.....	Frais médicaux réclamés.....	250	1,598	142	181
24	Charitable Donations.....	Dons de charité.....	122	982	78	196
25	Union Dues.....	Cotisations syndicales.....	26	235	15	15
26	Alimony Paid.....	Pension alimentaire payée.....	42	271	12	31
27	Other Deductions.....	Autres déductions.....	83	648	109	97
28	Total Exemptions and Deductions.....	Total des exemptions et déductions.....	15,664	74,266	9,209	20,157
29	Taxable Income Assessed.....	Revenu imposable cotisé.....	20,619	86,462	9,773	24,250
	Tax Payable	Impôt à payer				
30	Federal Tax Payable.....	Impôt fédéral à payer.....	2,674	11,130	1,266	3,196
31	Provincial Tax Payable.....	Impôt provincial à payer.....	550	2,268	261	656
32	Old Age Security Tax Payable.....	Impôt de sécurité de vieillesse à payer.....	457	2,058	232	563
33	Total Tax Payable.....	Total des impôts à payer.....	3,682	15,456	1,758	4,415
34	Foreign Tax Credit.....	Dégrèvement pour impôts étrangers.....	8	4	10	5
35	Dividend Tax Credit.....	Dégrèvement pour dividendes.....	80	281	50	56
	Number of Taxable Returns - Nombre de déclarations imposables					
1	Under - Moins de \$ 1,000.....			180	20	40
2	\$ 1,000 to-à 1,999.....		820	3,600	660	1,081
3	2,000 to-à 2,999.....		940	4,690	790	1,560
4	3,000 to-à 3,999.....		1,160	4,880	700	1,720
5	4,000 to-à 4,999.....		1,360	7,950	680	2,040
6	5,000 to-à 5,999.....		1,260	6,000	700	1,560
7	6,000 to-à 6,999.....		780	3,760	360	680
8	7,000 to-à 7,999.....		420	1,601	260	480
9	8,000 to-à 8,999.....		221	520	40	160
10	9,000 to-à 9,999.....		220	402	20	100
11	10,000 to-à 14,999.....		188	489	83	202
12	15,000 to-à 19,999.....		36	152	22	69
13	20,000 to-à 24,999.....		9	97	9	25
14	25,000 and over - et plus.....		12	70	11	23
15	Total Number of Taxable Returns - Nombre total de déclarations imposables.....		7,426	34,391	4,355	9,740

TABLEAU 5 - RÉPARTITION PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

BRITISH COLUMBIA - (Concluded) COLOMBIE-BRITANNIQUE - (Fin)					TOTAL	Yukon	N.-W. Territories - Territoires Du N.-O.	Non- Residents - Non- Résidents	GRAND TOTAL - TOTAL GLOBAL	
Prince Rupert	Trail and/et Rossland	Vancouver	Victoria	Other Areas - Autres endroits						
4,647	6,621	234,042	49,301	141,373	512,933	4,496	4,192	26,011	4,927,373	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
19,277	29,646	954,219	179,126	551,377	2,047,520	19,993	21,379	74,492	18,885,994	2
518	1,047	36,668	10,493	36,818	98,620	970	211	2,399	945,529	3
316	663	37,798	6,322	10,329	64,943	213	51	1,706	605,820	4
12	237	19,369	3,605	3,854	31,388	72	2	471	315,495	5
1,874	1-	7,163	1,330	11,247	24,197	6-	1	786	352,086	6
27	18	7,843	3,180	2,825	15,025	16	16	212	113,154	7
	24	1,418	373	335	2,385		30	3	12,271	8
177	413	26,746	7,124	7,068	45,530	158	30	504	347,135	9
107	484	26,840	8,066	9,059	48,791	146	75	853	363,008	10
305	202	6,212	2,197	2,007	12,689	80	15-	3,472	123,921	11
	10	805	763	384	2,079			18	14,137	12
23	15	8,330	3,135	1,306	13,138	2		227	122,777	13
70	105	6,896	2,075	2,886	13,982	19	8	224	125,054	14
33	4	3,273	660	605	5,124	1	3	58	47,522	15
	9	2,461	1,094	1,047	4,782		5	176	29,045	16
2	26	2,013	213	746	3,277	39	3	119	18,657	17
22,741	32,900	1,148,052	229,759	641,893	2,433,470	21,703	21,798	85,719	22,421,607	18
7,714	12,937	397,397	85,172	267,727	914,877	7,114	7,416	24,866	8,793,481	19
418	772	21,721	5,482	11,514	46,827	459	585	1,554	421,588	20
21	47	2,471	565	1,251	4,992	21	38	82	45,993	21
396	389	17,781	3,811	11,518	40,008	416	383	2,397	348,647	22
98	517	11,534	1,879	3,876	20,874	37	30	393	157,861	23
107	310	8,195	1,690	3,572	15,835	45	88	283	308,431	24
12	99	1,266	220	616	2,635	4	6	22	26,560	25
51	11	1,840	326	497	3,149	20	75	81	22,736	26
38	60	5,067	728	1,874	9,199	37	14	339	76,013	27
8,854	15,140	467,273	99,873	302,445	1,058,394	8,152	8,635	30,017	10,201,310	28
13,887	17,760	680,779	129,886	339,448	1,375,076	13,551	13,163	55,702	12,220,297	29
1,867	2,238	97,272	17,088	43,334	186,823	2,142	2,059	8,901	1,705,010	30
378	458	19,984	3,533	8,882	38,357	8	19	964	273,066	31
297	416	14,026	2,859	7,925	30,033	294	285	1,147	264,966	32
2,542	3,112	131,282	23,480	60,141	255,214	2,444	2,363	11,012	2,243,042	33
	1	466	183	163	856		1	182	7,691	34
32	70	5,674	1,521	1,260	9,296	26	5	84	71,168	35
20	20	1,201	481	921	2,924	90	40	4,950	36,785	1
540	520	26,683	5,460	15,861	57,825	430	340	6,250	637,433	2
720	700	40,461	8,800	21,540	83,461	650	410	5,100	896,573	3
680	760	40,572	8,560	24,991	87,263	780	600	3,090	961,440	4
680	1,680	40,361	8,720	28,451	96,022	560	670	2,150	883,770	5
680	1,580	31,781	7,120	22,021	75,922	650	680	1,411	607,596	6
580	620	18,804	4,101	12,280	43,726	620	550	610	338,915	7
260	300	11,143	2,341	6,361	24,466	320	420	621	190,602	8
200	120	6,120	1,121	3,183	12,206	170	240	371	102,584	9
21	60	4,015	801	1,758	7,738	90	130	281	66,982	10
211	214	8,318	1,072	2,960	14,202	111	103	785	131,197	11
35	23	2,253	381	625	3,699	12	5	228	35,568	12
13	18	944	135	192	1,488	8	4	65	15,317	13
7	6	1,386	208	229	1,991	5		99	22,611	14
4,647	6,621	234,042	49,301	141,373	512,933	4,496	4,192	26,011	4,927,373	15

TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISION AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - <i>LIEU DE RÉSIDENCE</i>		NUMBER OF TAXABLE RETURNS BY INCOME CLASS NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU						
		Under <i>Moins de</i> \$2,000	\$2,000 to <i>à</i> \$2,999	\$3,000 to <i>à</i> \$3,999	\$4,000 to <i>à</i> \$4,999	\$5,000 to <i>à</i> \$5,999	\$6,000 to <i>à</i> \$9,999	\$10,000 and <i>et</i> over
<b>Newfoundland -</b>	<b>Terre-Neuve -</b>							
Division 1 .....	Division 1 .....	5,220	5,520	6,620	5,720	2,650	2,924	1,000
St. John's .....	St-Jean .....	4,180	4,440	5,260	4,380	2,160	2,443	900
Division 2 .....	Division 2 .....	380	380	160	340	220	140	
Division 3 .....	Division 3 .....	520	400	500	200	40	80	
Division 4 .....	Division 4 .....	560	400	800	410	160	260	
Division 5 .....	Division 5 .....	860	1,060	1,190	1,360	940	700	200
Corner Brook .....	Corner-Brook .....	560	840	860	940	760	600	200
Division 6 .....	Division 6 .....	800	760	1,220	1,240	840	1,300	
Division 7 .....	Division 7 .....	610	560	960	340	140	120	
Division 8 .....	Division 8 .....	880	680	760	620	300	320	
Division 9 .....	Division 9 .....	240	240	280	100	100	100	
Division 10 (Labrador) ....	Division 10 (Labrador) ....	620	420	700	920	580	1,360	300
<b>Total Newfoundland ..</b>	<b>Total, Terre-Neuve ....</b>	<b>10,690</b>	<b>10,420</b>	<b>13,190</b>	<b>11,250</b>	<b>5,970</b>	<b>7,304</b>	<b>1,900</b>
<b>Prince Edward Island -</b>	<b>Île du Prince-Édouard -</b>							
King's .....	King's .....	260	450	270	80	100	80	
Prince .....	Prince .....	890	990	740	410	290	230	100
Queen's .....	Queen's .....	1,670	1,870	1,590	1,170	620	672	200
Charlottetown .....	Charlottetown .....	1,170	1,380	1,230	900	480	581	100
<b>Total P.E.I. ....</b>	<b>Total, I.P.-É. ....</b>	<b>2,820</b>	<b>3,310</b>	<b>2,600</b>	<b>1,660</b>	<b>1,010</b>	<b>982</b>	<b>300</b>
<b>Nova Scotia -</b>	<b>Nouvelle-Écosse -</b>							
Annapolis .....	Annapolis .....	500	620	580	240	120	41	
Antigonish .....	Antigonish .....	490	430	520	340	140	221	
Cape Breton .....	Cap-Breton .....	2,580	3,480	5,750	5,600	3,850	2,522	300
Sydney and Glace Bay ...	Sydney et Glace-Bay ....	2,380	3,020	4,980	5,180	3,530	2,242	300
Colchester .....	Colchester .....	1,040	1,600	1,640	1,020	510	761	100
Truro .....	Truro .....	760	1,060	1,120	820	410	601	100
Cumberland .....	Cumberland .....	780	1,160	1,580	780	340	420	
Amherst .....	Amherst .....	320	740	740	520	180	320	
Digby .....	Digby .....	420	620	480	220	80	100	
Guysborough .....	Guysborough .....	320	280	300	160	80	81	
Halifax .....	Halifax .....	9,960	12,140	11,771	10,122	5,830	7,015	2,100
Dartmouth .....	Dartmouth .....	2,020	2,220	2,280	2,380	1,260	1,941	400
Halifax .....	Halifax .....	6,280	8,100	7,591	6,022	3,670	4,214	1,500
Hants .....	Hants .....	950	1,100	1,380	840	400	180	100
Inverness .....	Inverness .....	280	460	280	260	240	180	
King's .....	King's .....	880	1,720	1,370	880	500	480	100
Lunenburg .....	Lunenburg .....	1,160	1,560	1,300	780	460	440	100
Pictou .....	Pictou .....	1,040	1,660	2,280	1,320	470	600	100
New Glasgow .....	New-Glasgow .....	380	620	900	480	220	300	100
Queen's .....	Queen's .....	360	380	420	380	180	320	
Richmond .....	Richmond .....	200	330	260	80	100	100	
Shelburne .....	Shelburne .....	480	620	380	260	80	81	
Victoria .....	Victoria .....	150	140	160	80	80	80	
Yarmouth .....	Yarmouth .....	800	660	540	480	120	240	
<b>Total Nova Scotia ....</b>	<b>Total, Nouvelle-Écosse.</b>	<b>22,390</b>	<b>28,960</b>	<b>30,991</b>	<b>23,842</b>	<b>13,580</b>	<b>13,862</b>	<b>3,700</b>



TABLEAU 6 - RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars - En milliers de dollars)

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE	TAXABLE - IMPOSABLES				NON-TAXABLE - NON IMPOSABLES		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
	Nombre de déclarations	Salaires et traitements	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires et traitements	Revenu total
<b>Newfoundland - Terre-Neuve -</b>							
Division 1 .....	29,674	\$ 109,870	\$ 124,892	\$ 11,477	17,100	\$ 22,477	\$ 24,305
St. John's .....	23,816	89,531	102,889	10,204	9,680	12,352	13,619
Division 2 .....	1,629	5,568	5,940	358	1,880	2,831	2,943
Division 3 .....	1,772	4,895	5,561	348	1,780	2,266	2,356
Division 4 .....	2,647	9,153	9,802	710	2,240	3,173	3,582
Division 5 .....	6,405	26,011	28,632	2,391	3,270	4,477	4,960
Corner Brook .....	4,849	20,507	22,803	2,093	1,620	2,270	2,533
Division 6 .....	6,256	26,455	27,804	2,056	2,640	3,848	4,158
Division 7 .....	2,764	8,535	9,174	542	4,960	7,477	8,056
Division 8 .....	3,599	11,899	12,885	910	4,420	5,733	6,272
Division 9 .....	1,065	3,343	3,670	238	1,861	1,820	2,058
Division 10 (Labrador) ....	4,965	25,698	26,029	2,885	1,380	1,701	1,701
<b>Total Newfoundland .. Total, Terre-Neuve .....</b>	<b>60,776</b>	<b>231,427</b>	<b>254,390</b>	<b>21,915</b>	<b>41,531</b>	<b>55,802</b>	<b>60,391</b>
<b>Prince Edward Island - Île du Prince-Édouard -</b>							
King's .....	1,259	3,347	4,220	286	1,070	1,127	1,460
Prince .....	3,675	10,384	13,359	1,097	2,860	2,846	3,772
Queen's .....	7,806	23,786	29,688	2,491	3,550	3,509	4,819
Charlottetown .....	5,932	18,795	23,496	2,048	1,910	2,086	2,483
<b>Total P.E.I. .... Total, I.P.-É. ....</b>	<b>12,740</b>	<b>37,518</b>	<b>47,266</b>	<b>3,875</b>	<b>7,480</b>	<b>7,483</b>	<b>10,050</b>
<b>Nova Scotia - Nouvelle-Écosse -</b>							
Annapolis .....	2,143	5,376	7,134	451	1,340	1,438	1,653
Antigonish .....	2,188	6,836	8,462	673	1,280	1,617	1,950
Cap Breton .....	24,166	93,872	103,436	7,863	9,180	13,181	14,759
Sydney and Glace Bay ...	21,698	84,536	93,342	7,161	7,840	11,211	12,550
Colchester .....	6,770	22,079	27,034	2,102	3,040	3,697	4,337
Truro .....	4,953	16,753	20,647	1,733	1,900	2,256	2,656
Cumberland .....	5,158	15,959	19,395	1,368	2,990	3,463	4,316
Amherst .....	2,900	9,717	11,884	963	1,250	1,509	1,957
Digby .....	1,963	4,902	6,664	424	1,640	1,903	2,420
Guysborough .....	1,232	3,295	4,104	282	1,080	1,178	1,375
Halifax .....	59,005	215,615	250,550	23,789	18,240	20,149	23,039
Dartmouth .....	12,537	49,444	54,191	4,911	2,750	2,514	2,860
Halifax .....	37,436	133,939	161,302	16,132	11,770	12,618	14,543
Hants .....	4,952	15,980	17,837	1,233	2,920	3,861	4,441
Inverness .....	1,722	5,449	6,611	446	1,680	2,199	2,750
King's .....	6,023	19,602	23,666	1,947	3,560	4,211	5,360
Lunenburg .....	5,828	16,214	21,796	1,749	3,280	3,685	4,649
Pictou .....	7,527	24,643	29,398	2,203	3,620	4,271	5,377
New Glasgow .....	3,018	10,579	12,935	1,135	1,300	1,535	1,942
Queen's .....	2,071	7,545	8,621	699	1,090	1,249	1,511
Richmond .....	1,076	2,973	3,780	235	1,180	1,255	1,573
Shelburne .....	1,932	4,514	6,076	418	1,460	1,369	1,978
Victoria .....	710	2,363	2,870	217	670	665	860
Yarmouth .....	2,929	8,320	10,680	874	1,480	1,832	2,340
<b>Total Nova Scotia .....</b>	<b>137,395</b>	<b>475,538</b>	<b>558,116</b>	<b>46,973</b>	<b>59,730</b>	<b>71,222</b>	<b>84,690</b>

TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - <i>LIEU DE RÉSIDENCE</i>		NUMBER OF TAXABLE RETURNS BY INCOME CLASS NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU						
		Under <i>Moins de</i> \$2,000	\$2,000 to <i>à</i> \$2,999	\$3,000 to <i>à</i> \$3,999	\$4,000 to <i>à</i> \$4,999	\$5,000 to <i>à</i> \$5,999	\$6,000 to <i>à</i> \$9,999	\$10,000 and over <i>et plus</i>
<b>New Brunswick -</b>	<b>Nouveau-Brunswick -</b>							
Albert .....	Albert .....	320	600	360	410	220	240	94
Carleton .....	Carleton .....	620	740	780	580	160	80	79
Charlotte .....	Charlotte .....	920	960	680	420	240	260	70
Gloucester .....	Gloucester .....	1,520	1,330	940	901	600	440	86
Kent .....	Kent .....	420	420	340	120	80	40	33
King's .....	King's .....	620	740	940	581	300	280	210
Madawaska .....	Madawaska .....	1,100	720	820	820	620	741	86
Edmundston .....	Edmundston .....	600	360	460	540	320	581	55
Northumberland .....	Northumberland .....	1,320	1,260	1,460	840	460	500	113
Queen's .....	Queen's .....	400	540	380	200	120	120	77
Restigouche .....	Restigouche .....	1,300	1,200	1,100	980	660	640	85
Campbellton .....	Campbellton .....	500	660	500	320	220	280	50
St. John .....	St. Jean .....	4,041	5,880	5,200	5,122	2,040	2,623	685
Saint John .....	Saint-Jean .....	3,861	5,560	4,860	4,882	1,940	2,523	654
Sunbury .....	Sunbury .....	570	320	440	140	80	80	7
Victoria .....	Victoria .....	360	540	640	180	160	221	85
Westmorland .....	Westmorland .....	3,330	4,560	4,610	3,400	2,540	2,091	535
Moncton .....	Moncton .....	2,560	3,300	3,330	2,530	2,040	1,811	388
York .....	York .....	2,240	3,340	2,720	2,180	1,140	1,541	502
Fredericton .....	Fredericton .....	1,180	2,100	1,480	1,300	640	1,141	432
<b>Total New Brunswick...</b>	<b>Total, Nouveau-Brunswick</b>	<b>19,081</b>	<b>23,150</b>	<b>21,410</b>	<b>16,874</b>	<b>9,420</b>	<b>9,897</b>	<b>2,747</b>
<b>Quebec -</b>	<b>Québec -</b>							
Abitibi .....	Abitibi .....	2,000	2,700	3,420	3,140	1,610	1,682	330
Argenteuil .....	Argenteuil .....	800	1,380	1,660	1,140	540	500	171
Arthabaska .....	Arthabaska .....	1,821	2,320	2,040	1,140	660	580	164
Victoriaville .....	Victoriaville .....	1,221	1,420	1,300	700	340	460	111
Bagot .....	Bagot .....	740	840	920	400	160	180	23
Beauce .....	Beauce .....	1,720	1,860	1,200	1,000	480	301	135
Beauharnois .....	Beauharnois .....	1,240	1,910	2,520	2,680	1,700	840	151
Valleyfield .....	Valleyfield .....	760	1,220	1,920	1,620	900	520	87
Bellechasse .....	Bellechasse .....	620	700	500	160	80	201	22
Berthier .....	Berthier .....	880	1,020	780	580	300	380	44
Bonaventure .....	Bonaventure .....	960	860	500	500	180	100	47
Brome .....	Brome .....	380	960	680	240	200	120	39
Chambly .....	Chambly .....	4,620	6,220	7,560	7,400	5,540	5,920	1,707
Longueuil .....	Longueuil .....	1,020	1,040	1,460	1,740	1,160	1,080	221
Champlain .....	Champlain .....	2,190	3,080	2,581	2,720	1,460	1,522	310
Cap de la Madeleine .....	Cap-de-la-Madeleine .....	940	1,440	1,281	1,480	820	721	110
Grand'Mère .....	Grand'Mère .....	240	340	380	440	340	320	152
Charlevoix .....	Charlevoix .....	560	580	600	400	200	260	103
Châteauguay .....	Châteauguay .....	1,040	1,220	1,500	1,540	1,200	1,620	147
Chicoutimi .....	Chicoutimi .....	3,460	4,000	3,530	3,680	4,960	4,563	520
Arvida .....	Arvida .....	260	340	360	420	960	1,120	148
Chicoutimi .....	Chicoutimi .....	1,320	1,420	1,320	1,200	1,480	942	224
Jonquière .....	Jonquière .....	880	1,080	770	1,380	1,920	1,581	99
Compton .....	Compton .....	400	480	440	520	240	260	40
Dorchester .....	Dorchester .....	680	720	540	260	200	220	41
Drummond .....	Drummond .....	1,940	2,740	2,500	2,060	880	762	284
Drummondville .....	Drummondville .....	1,580	2,160	1,940	1,800	860	761	267
Frontenac .....	Frontenac .....	660	700	660	320	280	180	61
Gaspé .....	Gaspé .....	1,480	1,490	820	900	740	440	181



TABLEAU 6 - RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars - En milliers de dollars)

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE		TAXABLE - IMPOSABLES				NON-TAXABLE - NON IMPOSABLES		
		Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
		Nombre de déclarations	Salaires et traitements	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires et traitements	Revenu total
<b>New Brunswick -</b>	<b>Nouveau-Brunswick -</b>							
			\$	\$	\$		\$	\$
Albert .....	Albert .....	2,244	8,352	9,315	792	580	815	934
Carleton .....	Carleton .....	3,039	8,364	10,625	730	2,200	2,509	2,844
Charlotte .....	Charlotte .....	3,550	9,524	12,999	1,315	3,200	3,298	4,573
Gloucester .....	Gloucester .....	5,817	18,206	20,798	1,475	6,840	7,663	8,475
Kent .....	Kent .....	1,453	3,833	4,430	296	2,120	2,448	2,679
King's .....	King's .....	3,671	12,718	16,294	1,630	2,320	2,444	3,268
Madawaska .....	Madawaska .....	4,907	18,038	19,972	1,478	3,261	5,265	5,746
Edmundston .....	Edmundston .....	2,916	11,188	12,647	989	1,621	3,037	3,325
Northumberland .....	Northumberland .....	5,953	18,354	21,944	1,565	3,980	4,925	5,761
Queen's .....	Queen's .....	1,837	6,079	6,632	484	1,541	1,961	2,227
Restigouche .....	Restigouche .....	5,965	21,169	23,029	1,710	4,480	5,529	6,032
Campbellton .....	Campbellton .....	2,530	8,862	9,819	823	1,340	1,735	1,809
St. John .....	St. Jean .....	25,591	89,749	104,016	9,141	8,520	10,171	11,817
Saint John .....	Saint-Jean .....	24,280	85,180	99,128	8,761	7,900	9,465	10,932
Sunbury .....	Sunbury .....	1,637	4,224	4,648	306	840	996	1,024
Victoria .....	Victoria .....	2,186	7,625	8,676	664	1,860	2,247	2,759
Westmorland .....	Westmorland .....	21,066	76,149	85,959	7,314	9,560	11,697	13,863
Moncton .....	Moncton .....	15,959	58,562	66,479	5,882	5,590	6,951	8,260
York .....	York .....	13,663	49,029	56,038	5,023	5,420	5,806	6,792
Fredericton .....	Frédéricton .....	8,273	31,226	36,761	3,658	3,080	3,081	3,621
<b>Total New Brunswick</b>	<b>Total, Nouveau-Brunswick</b>	<b>102,579</b>	<b>351,413</b>	<b>405,375</b>	<b>33,922</b>	<b>56,722</b>	<b>67,772</b>	<b>78,793</b>
<b>Quebec -</b>	<b>Québec -</b>							
Abitibi .....	Abitibi .....	14,882	55,891	62,055	4,408	6,630	8,249	9,651
Argenteuil .....	Argenteuil .....	6,191	21,417	25,074	1,803	2,400	2,804	3,726
Arthabaska .....	Arthabaska .....	8,725	26,749	31,068	1,886	3,421	4,079	5,450
Victoriaville .....	Victoriaville .....	5,552	17,445	20,054	1,281	1,881	2,351	2,922
Bagot .....	Bagot .....	3,263	9,133	10,752	643	1,500	1,900	2,393
Beauce .....	Beauce .....	6,696	18,504	22,835	1,308	3,761	3,923	5,520
Beauharnois .....	Beauharnois .....	11,041	40,283	44,987	2,762	4,460	5,540	6,537
Valleyfield .....	Valleyfield .....	7,027	25,560	28,151	1,711	2,820	3,617	4,207
Bellechasse .....	Bellechasse .....	2,283	5,728	7,280	428	1,300	1,596	2,126
Berthier .....	Berthier .....	3,984	11,810	14,414	925	2,100	2,403	3,094
Bonaventure .....	Bonaventure .....	3,147	8,080	9,745	549	3,180	3,577	4,122
Brome .....	Brome .....	2,619	7,450	9,125	579	1,260	1,164	1,771
Chambly .....	Chambly .....	38,967	162,313	181,143	14,699	8,680	9,013	10,529
Longueuil .....	Longueuil .....	7,721	30,597	34,386	2,776	1,260	1,242	1,602
Champlain .....	Champlain .....	13,863	49,231	55,495	3,330	6,000	8,004	9,852
Cap de la Madeleine .....	Cap-de-la-Madeleine .....	6,792	24,991	27,351	1,549	2,600	3,295	3,875
Grand'Mère .....	Grand'mère .....	2,212	9,172	10,872	783	680	940	1,110
Charlevoix .....	Charlevoix .....	2,703	9,080	10,486	630	2,541	3,194	3,963
Châteauguay .....	Châteauguay .....	8,267	33,579	37,245	2,881	2,040	1,713	2,562
Chicoutimi .....	Chicoutimi .....	24,713	101,932	112,202	7,173	10,980	15,243	16,998
Arvida .....	Arvida .....	3,608	18,852	19,956	1,515	520	556	566
Chicoutimi .....	Chicoutimi .....	7,906	29,469	34,311	2,289	3,340	4,552	5,019
Jonquière .....	Jonquière .....	7,710	33,800	36,056	2,135	3,860	5,726	6,554
Compton .....	Compton .....	2,380	8,417	9,441	582	1,480	1,687	2,370
Dorchester .....	Dorchester .....	2,661	7,081	9,268	561	1,821	1,581	2,357
Drummond .....	Drummond .....	11,166	37,368	42,198	2,743	3,661	4,783	5,571
Drummondville .....	Drummondville .....	9,368	32,395	36,694	2,474	2,401	3,395	3,883
Frontenac .....	Frontenac .....	2,861	8,052	10,179	608	1,980	2,518	3,000
Gaspé .....	Gaspé .....	6,051	19,872	22,449	1,374	5,392	6,543	7,862



TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE		NUMBER OF TAXABLE RETURNS BY INCOME CLASS NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU						
		Under Moins de \$2,000	\$2,000 to à \$2,999	\$3,000 to à \$3,999	\$4,000 to à \$4,999	\$5,000 to à \$5,999	\$6,000 to à \$9,999	\$10,000 and over et plus
Quebec - (Continued)	Québec - (Suite)							
Montreal and Jesus Islands .....	Îles de Montréal et Jésus .....	80,114	115,062	124,801	114,483	72,742	84,036	32,642
Montréal .....	Montréal .....	80,114	115,062	124,801	114,483	72,742	84,036	32,642
Hull and Gatineau .....	Hull et Gatineau .....	4,490	6,340	6,341	6,460	3,800	4,141	750
Hull .....	Hull .....	3,550	5,220	4,981	5,560	3,180	3,741	626
Huntingdon .....	Huntingdon .....	220	380	440	380	160	180	38
Iberville .....	Iberville .....	620	840	641	680	140	240	32
Joliette .....	Joliette .....	1,460	1,960	2,080	1,860	1,100	960	185
Joliette .....	Joliette .....	760	1,180	1,500	1,020	440	520	131
Kamouraska .....	Kamouraska .....	660	720	560	260	140	140	54
Labelle .....	Labelle .....	560	620	640	320	220	181	56
Lake St. John .....	Lac-St-Jean .....	2,000	2,320	2,000	2,020	1,520	1,202	230
La Prairie .....	Laprairie .....	1,020	1,000	1,500	1,680	900	880	152
L'Assomption .....	L'Assomption .....	1,220	1,400	2,200	1,680	1,280	1,480	154
Levis .....	Lévis .....	2,000	2,580	2,640	2,800	1,900	1,062	304
Levis .....	Lévis .....	780	1,200	800	940	580	400	146
L'Islet .....	L'Islet .....	660	610	580	260	240	160	30
Lotbinière .....	Lotbinière .....	720	740	800	340	200		53
Maskinonge .....	Maskinongé .....	400	510	320	240	40		17
Matane .....	Matane .....	1,180	1,180	920	720	240	260	71
Mégantic .....	Mégantic .....	1,760	1,640	1,560	1,960	1,880	902	236
Thetford Mines .....	Thetford-Mines .....	620	600	740	1,280	1,140	701	138
Missisquoi .....	Missisquoi .....	1,040	1,720	1,540	1,100	520	540	197
Montcalm .....	Montcalm .....	420	560	300	220	140	140	27
Montmagny .....	Montmagny .....	700	1,220	920	360	120	260	68
Montmorency .....	Montmorency .....	640	910	790	660	300	340	42
Napierville .....	Napierville .....	320	360	360	140	180	60	27
Nicolet .....	Nicolet .....	660	780	660	360	120	280	55
Papineau .....	Papineau .....	520	960	920	960	680	560	136
Pontiac .....	Pontiac .....	340	560	340	260	360	240	36
Portneuf .....	Portneuf .....	2,220	2,200	2,640	2,300	1,340	1,441	302
Quebec .....	Québec .....	15,270	20,030	19,650	15,381	10,571	10,707	4,497
Quebec .....	Québec .....	13,480	18,020	17,680	13,951	9,571	10,077	4,384
Richelieu .....	Richelieu .....	1,200	1,420	1,880	2,460	1,360	940	176
Sorel .....	Sorel .....	580	900	1,240	1,400	660	480	86
Richmond .....	Richmond .....	920	1,280	1,100	1,700	1,340	1,001	84
Rimouski .....	Rimouski .....	1,830	1,880	1,620	1,080	660	961	233
Rimouski .....	Rimouski .....	940	1,080	1,100	580	440	600	175
Rouville .....	Rouville .....	500	980	660	820	420	520	127
Saguenay .....	Saguenay .....	2,240	2,510	2,180	3,260	2,920	6,140	695
Sept Îles .....	Sept-Îles .....	480	540	540	740	300	1,620	313
St. Hyacinthe .....	St-Hyacinthe .....	1,600	2,480	2,400	1,400	680	780	293
St. Hyacinthe .....	St-Hyacinthe .....	1,180	2,160	2,140	1,200	640	660	231
St. Johns .....	St-Jean .....	1,500	2,040	2,200	1,560	820	720	204
St. Johns .....	St-Jean .....	860	1,280	1,400	980	460	620	133
St. Maurice .....	St-Maurice .....	4,810	5,280	5,480	5,010	3,980	4,661	948
Shawinigan .....	Shawinigan .....	1,160	1,260	1,620	1,660	1,500	1,840	221
Trois-Rivières .....	Trois-Rivières .....	2,550	2,980	2,700	2,190	1,640	2,021	522
Shefford .....	Shefford .....	1,820	2,900	2,940	2,340	780	800	256
Granby .....	Granby .....	1,260	2,240	2,100	1,880	540	680	215
Sherbrooke .....	Sherbrooke .....	2,980	4,820	5,120	3,981	1,860	1,983	750
Sherbrooke .....	Sherbrooke .....	2,940	4,700	5,020	3,861	1,800	1,982	747

TABLEAU 6 - RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars - En milliers de dollars)

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE		TAXABLE - IMPOSABLES				NON-TAXABLE - NON IMPOSABLES		
		Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
		Nombre de déclara- tions	Salaires et trai- tements	Revenu total	Impôt total à payer	Nombre de déclara- tions	Salaires et trai- tements	Revenu total
Quebec-(Continued)	Québec-(Suite)							
Montreal and Jesus Islands .....	Iles de Montréal et Jésus .....	623,880	\$ 2,505,967	\$ 2,971,050	\$ 283,931	144,594	\$ 141,030	\$ 169,395
Montreal .....	Montréal .....	623,880	2,505,967	2,971,050	283,931	144,594	141,030	169,395
Hull and Gatineau .....	Hull et Gatineau .....	32,322	123,812	136,797	10,272	10,780	13,443	15,069
Hull .....	Hull .....	26,858	105,233	115,739	8,842	7,140	8,895	9,802
Huntingdon .....	Huntingdon .....	1,798	6,183	7,444	586	860	719	994
Iberville .....	Iberville .....	3,193	10,011	11,331	640	1,320	1,535	2,338
Joliette .....	Joliette .....	9,605	32,954	38,471	2,476	3,490	4,039	5,361
Joliette .....	Joliette .....	5,551	19,224	22,120	1,467	1,630	1,828	2,462
Kamouraska .....	Kamouraska .....	2,534	7,207	8,641	504	1,570	1,809	2,095
Labelle .....	Labelle .....	2,597	8,170	9,404	635	1,640	2,115	2,433
Lake St. John .....	Lac-St-Jean .....	11,292	41,309	45,670	2,813	7,500	10,918	12,571
La Prairie .....	Laprairie .....	7,132	27,039	30,154	2,034	2,780	2,855	3,663
L'Assomption .....	L'Assomption .....	9,414	36,479	41,005	2,722	3,320	3,531	4,758
Lévis .....	Lévis .....	13,286	48,542	53,688	3,280	4,080	5,609	6,674
Lévis .....	Lévis .....	4,846	17,078	19,558	1,339	1,240	1,598	1,832
L'Islet .....	L'Islet .....	2,540	7,405	8,589	470	1,710	2,242	2,870
Lotbinière .....	Lotbinière .....	2,853	7,870	8,942	527	2,060	2,630	3,454
Maskinonge .....	Maskinongé .....	1,547	4,022	4,817	258	1,280	1,233	1,886
Matane .....	Matane .....	4,571	12,083	15,276	871	4,660	6,179	6,934
Mégantic .....	Mégantic .....	9,938	37,681	41,494	2,709	5,190	6,732	8,357
Thetford Mines .....	Thetford-Mines .....	5,219	22,334	24,365	1,678	2,060	2,779	3,361
Missisquoi .....	Missisquoi .....	6,657	21,619	25,910	1,747	2,120	2,741	3,590
Montcalm .....	Montcalm .....	1,807	4,950	6,323	388	1,520	1,624	2,242
Montmagny .....	Montmagny .....	3,648	11,116	12,806	859	1,770	2,512	2,975
Montmorency .....	Montmorency .....	3,682	11,851	13,678	827	1,760	2,459	2,868
Napierville .....	Napierville .....	1,447	4,105	5,108	284	1,000	1,030	1,513
Nicolet .....	Nicolet .....	2,915	7,990	10,375	641	1,900	2,299	3,089
Papineau .....	Papineau .....	4,736	16,880	20,891	1,641	2,020	2,061	2,592
Pontiac .....	Pontiac .....	2,136	6,718	8,626	624	1,900	2,199	2,831
Portneuf .....	Portneuf .....	12,443	45,588	50,657	3,339	4,120	5,399	6,750
Quebec .....	Québec .....	96,106	359,535	426,657	35,525	25,841	32,368	37,960
Quebec .....	Québec .....	87,163	328,900	393,856	33,618	22,521	27,378	32,091
Richelieu .....	Richelieu .....	9,436	36,056	40,350	2,869	2,520	3,236	4,175
Sorel .....	Sorel .....	5,346	19,980	22,655	1,641	1,200	1,501	1,906
Richmond .....	Richmond .....	7,425	29,145	31,724	1,909	2,380	3,317	4,024
Rimouski .....	Rimouski .....	8,264	27,603	32,095	2,179	5,340	6,354	7,456
Rimouski .....	Rimouski .....	4,915	17,003	20,158	1,486	2,640	2,880	3,465
Rouville .....	Rouville .....	4,027	14,992	17,372	1,316	1,460	1,695	2,269
Saguenay .....	Saguenay .....	19,945	98,186	103,044	8,706	5,770	6,993	7,605
Sept Îles .....	Sept-Îles .....	4,533	24,586	26,023	2,445	1,140	1,444	1,633
St. Hyacinthe .....	St-Hyacinthe .....	9,633	29,833	37,796	2,794	3,580	4,144	5,166
St. Hyacinthe .....	St-Hyacinthe .....	8,211	26,061	32,599	2,417	2,940	3,449	4,138
St. Johns .....	St-Jean .....	9,044	29,651	34,883	2,240	3,830	4,236	5,136
St. Johns .....	St-Jean .....	5,733	19,472	22,917	1,488	2,280	2,517	3,046
St. Maurice .....	St-Maurice .....	30,169	116,465	132,195	9,177	10,680	13,912	16,812
Shawinigan .....	Shawinigan .....	9,261	38,254	42,616	2,763	3,440	5,105	5,863
Trois-Rivières .....	Trois-Rivières .....	14,603	54,084	62,627	4,603	4,700	5,825	7,096
Shefford .....	Shefford .....	11,836	38,120	44,940	3,021	3,820	4,795	6,069
Granby .....	Granby .....	8,915	29,618	34,530	2,347	2,620	3,187	4,165
Sherbrooke .....	Sherbrooke .....	21,494	75,531	90,286	6,971	6,181	6,660	7,872
Sherbrooke .....	Sherbrooke .....	21,050	74,009	88,678	6,877	6,061	6,560	7,761



TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE		NUMBER OF TAXABLE RETURNS BY INCOME CLASS NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU						
		Under Moins de \$2,000	\$2,000 to à \$2,999	\$3,000 to à \$3,999	\$4,000 to à \$4,999	\$5,000 to à \$5,999	\$6,000 to à \$9,999	\$10,000 and over et plus
<b>Quebec - (Concluded)</b>	<b>Québec - (Fin)</b>							
Soulanges.....	Soulanges.....	100	440	280	360	140	220	23
Stanstead.....	Stanstead.....	1,340	2,560	2,320	1,200	381	361	157
Temiscouata.....	Témiscouata.....	1,040	980	1,320	600	360	300	76
Temiscamingue.....	Témiscamingue.....	1,580	1,760	2,060	2,720	1,320	980	263
Rouyn and Noranda.....	Rouyn et Noranda.....	1,140	1,200	1,560	2,220	960	540	237
Terrebonne.....	Terrebonne.....	3,600	4,860	5,140	3,920	1,960	2,480	833
St. Jerome.....	St-Jérôme.....	1,040	1,520	1,400	1,120	460	420	134
Two Mountains.....	Deux-Montagnes.....	620	860	1,170	1,100	620	700	118
Vaudreuil.....	Vaudreuil.....	740	1,140	1,160	1,240	920	1,240	309
Vercheres.....	Verchères.....	820	880	860	740	740	820	133
Wolfe.....	Wolfe.....	400	460	460	250	140	160	7
Yamaska.....	Yamaska.....	240	340	360	180	60	140	50
<b>Total Quebec.....</b>	<b>Total, Québec.....</b>	<b>179,285</b>	<b>242,852</b>	<b>251,804</b>	<b>224,585</b>	<b>143,904</b>	<b>156,950</b>	<b>50,646</b>
<b>Ontario -</b>	<b>Ontario -</b>							
Algoma.....	Algoma.....	3,640	3,600	4,000	4,700	5,600	9,461	1,168
Sault Ste-Marie.....	Sault-Ste-Marie.....	2,500	2,360	2,460	3,140	3,820	7,001	962
Brant.....	Brant.....	3,760	5,560	5,600	5,500	3,520	2,642	929
Brantford.....	Brantford.....	3,160	4,360	4,740	4,580	2,960	2,282	755
Bruce.....	Bruce.....	1,400	2,290	2,160	850	700	750	213
Carleton.....	Carleton.....	14,983	20,011	23,140	21,790	15,050	19,653	8,230
Ottawa.....	Ottawa.....	14,373	19,171	21,940	20,790	13,980	19,073	8,002
Cochrane.....	Cochrane.....	3,220	3,680	5,020	4,900	2,900	3,570	552
Timmins, Porcupine and Schumacher.....	Timmins, Porcupine et Schumacher.....	1,420	1,880	2,880	2,580	1,060	900	218
Dufferin.....	Dufferin.....	420	660	740	300	300	240	98
Dundas.....	Dundas.....	440	680	720	621	220	340	108
Durham.....	Durham.....	1,100	1,500	1,740	1,800	1,900	1,661	222
Elgin.....	Elgin.....	2,300	3,620	3,940	2,620	1,440	1,921	558
St. Thomas.....	St-Thomas.....	1,420	2,140	2,540	1,740	1,020	1,301	370
Essex.....	Essex.....	8,301	10,840	10,681	13,341	12,440	13,328	2,756
Windsor.....	Windsor.....	5,921	7,500	7,621	10,041	9,620	11,206	2,285
Frontenac.....	Frontenac.....	3,341	4,260	5,380	4,740	3,300	3,341	1,044
Kingston.....	Kingston.....	3,081	3,380	4,300	3,800	2,740	2,521	918
Glengarry.....	Glengarry.....	580	500	380	280	120	80	28
Grenville.....	Grenville.....	820	1,180	1,200	800	600	681	62
Grey.....	Grey.....	1,940	2,800	2,880	2,300	840	1,060	377
Owen Sound.....	Owen Sound.....	680	1,140	1,080	1,300	540	560	204
Haldimand.....	Haldimand.....	960	1,400	1,500	1,320	581	542	141
Haliburton.....	Haliburton.....	220	280	380	220	60	120	42
Halton.....	Halton.....	2,621	3,480	4,120	4,600	3,621	5,542	1,886
Hastings.....	Hastings.....	3,880	4,140	4,961	3,740	2,500	2,823	687
Belleville.....	Belleville.....	1,740	1,640	2,580	1,880	1,040	1,841	317
Huron.....	Huron.....	1,560	2,360	2,480	1,360	780	680	287
Kenora (Patricia).....	Kenora (Patricia).....	1,780	1,900	2,140	2,700	2,060	1,740	239
Kent.....	Kent.....	3,460	4,580	4,960	3,840	3,240	3,163	876
Chatham.....	Chatham.....	1,600	1,880	2,080	1,740	2,020	1,622	470
Lambton.....	Lambton.....	2,820	4,440	4,280	4,020	3,320	6,200	1,293
Sarnia.....	Sarnia.....	1,820	2,840	2,620	3,020	2,560	5,280	1,172



TABLEAU 6 - RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars - En milliers de dollars)

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE	TAXABLE - IMPOSABLES				NON-TAXABLE - NON IMPOSABLES		
	Number of Returns — Nombre de déclarations	Wages and Salaries — Salaires et traitements	Total Income — Revenu total	Total Tax Payable — Impôt total à payer	Number of Returns — Nombre de déclarations	Wages and Salaries — Salaires et traitements	Total Income — Revenu total
<b>Quebec - (Concluded)      Québec - (Fin)</b>							
Soulanges.....	1,563	\$ 5,451	\$ 6,610	\$ 411	700	\$ 813	\$ 1,191
Stanstead.....	8,319	24,771	29,385	1,861	3,280	3,956	4,819
Temiscouata.....	4,676	13,985	16,347	889	4,302	5,841	6,616
Temiscamingue.....	10,683	40,128	44,360	3,053	4,080	5,092	6,282
Rouyn and Noranda.....	7,857	29,358	32,910	2,329	2,560	3,387	3,791
Terrebonne.....	22,793	78,567	94,547	7,027	7,820	9,130	11,589
St. Jerome.....	6,094	18,978	22,708	1,549	2,100	2,622	3,152
Two Mountains.....	5,188	19,680	22,765	1,715	2,160	2,413	3,446
Vaudreuil.....	6,749	29,172	33,710	3,012	1,741	1,847	2,914
Vercheres.....	4,993	18,471	21,871	1,617	1,480	1,725	2,393
Wolfe.....	1,877	5,631	6,476	340	1,210	1,392	1,762
Yamaska.....	1,370	3,802	5,213	330	880	854	1,330
<b>Total Quebec..... Total, Québec.....</b>	<b>1,250,026</b>	<b>4,784,295</b>	<b>5,587,219</b>	<b>471,909</b>	<b>388,586</b>	<b>439,227</b>	<b>533,644</b>
<b>Ontario -</b>							
Algoma.....	32,169	151,025	165,644	17,465	7,340	7,673	8,700
Sault Ste-Marie.....	22,243	107,353	118,214	13,114	4,540	4,290	4,550
Brant.....	27,511	99,884	118,812	12,026	6,303	5,736	7,618
Brantford.....	22,837	84,123	99,308	10,281	4,661	4,299	5,504
Bruce.....	8,363	21,957	31,941	2,749	4,250	2,970	5,549
Carleton.....	122,857	523,036	607,311	69,333	22,463	20,382	25,369
Ottawa.....	117,329	502,104	582,356	66,936	20,403	18,640	22,424
Cochrane.....	23,842	95,995	104,117	9,447	7,040	7,875	9,251
Timmins, Porcupine and Schumacher.....	10,938	39,998	44,616	3,841	3,080	3,337	3,925
Dufferin.....	2,758	8,345	11,289	1,017	1,600	1,143	2,290
Dundas.....	3,129	9,788	12,855	1,163	1,480	1,171	1,762
Durham.....	9,923	39,221	45,219	4,147	2,500	1,909	2,827
Elgin.....	16,399	53,928	67,568	5,972	5,163	4,094	7,120
St. Thomas.....	10,531	37,449	44,410	4,069	2,320	2,098	3,087
Essex.....	71,687	296,405	347,258	35,821	21,607	33,518	40,269
Windsor.....	54,194	238,242	271,000	28,630	14,938	27,419	30,752
Frontenac.....	25,406	96,366	114,938	11,849	7,821	6,460	8,998
Kingston.....	20,740	78,182	93,515	9,871	5,701	4,991	6,471
Glengarry.....	1,968	5,065	6,337	460	780	866	1,148
Grenville.....	5,343	18,798	21,212	1,774	1,961	1,874	2,605
Grey.....	12,197	37,237	48,593	4,335	6,040	4,717	7,792
Owen Sound.....	5,504	18,494	23,728	2,207	1,780	1,656	2,462
Haldimand.....	6,444	19,964	25,343	2,171	2,880	3,048	4,872
Haliburton.....	1,322	3,938	5,023	417	680	871	1,203
Halton.....	25,870	121,281	138,048	16,282	4,841	3,991	5,554
Hastings.....	22,731	79,004	95,203	8,979	7,441	7,480	9,802
Belleville.....	11,038	40,710	48,547	4,811	2,561	2,490	3,384
Huron.....	9,507	27,279	36,572	3,234	4,842	3,244	7,247
Kenora (Patricia).....	12,559	48,434	54,535	4,960	3,301	3,149	3,893
Kent.....	24,119	78,727	107,004	10,526	8,402	6,772	12,275
Chatham.....	11,412	42,705	53,296	5,646	2,740	2,321	3,842
Lambton.....	26,373	111,037	130,944	13,580	7,543	6,687	10,683
Sarnia.....	19,312	89,362	102,371	11,134	3,401	3,059	4,189

TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - <i>LIEU DE RÉSIDENCE</i>		NUMBER OF TAXABLE RETURNS BY INCOME CLASS <i>NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU</i>						
		Under <i>Moins de</i> \$2,000	\$2,000 to <i>à</i> \$2,999	\$3,000 to <i>à</i> \$3,999	\$4,000 to <i>à</i> \$4,999	\$5,000 to <i>à</i> \$5,999	\$6,000 to <i>à</i> \$9,999	\$10,000 and over <i>et plus</i>
<b>Ontario - (Continued)</b>	<b>Ontario - (Suite)</b>							
Lanark .....	Lanark .....	1,720	1,960	2,640	1,740	660	1,360	294
Leeds .....	Leeds .....	1,760	2,420	2,940	2,860	1,460	1,102	305
Brockville .....	Brockville .....	980	1,480	1,860	1,860	980	700	237
Lennox and Addington .....	Lennox et Addington .....	500	680	960	740	500	260	99
Lincoln .....	Lincoln .....	5,021	7,160	7,340	9,020	7,320	8,205	1,745
St. Catharines .....	St. Catharines .....	3,720	5,120	5,460	7,260	5,720	6,382	1,293
Manitoulin .....	Manitoulin .....	260	360	320	140	200	120	18
Middlesex .....	Middlesex .....	10,021	15,161	15,700	13,860	8,700	9,905	2,907
London .....	London .....	8,561	12,941	13,200	12,140	7,680	8,845	2,544
Muskoka .....	Muskoka .....	1,080	1,340	1,380	960	580	500	48
Nipissing .....	Nipissing .....	2,260	2,820	3,280	3,340	2,320	2,560	445
North Bay .....	North-Bay .....	1,520	2,080	2,360	2,280	1,740	2,020	347
Norfolk .....	Norfolk .....	1,640	2,260	1,960	2,040	900	1,302	499
Northumberland .....	Northumberland .....	940	1,640	2,600	1,620	1,040	761	196
Ontario .....	Ontario .....	5,040	5,540	6,940	7,840	9,100	10,521	1,323
Oshawa .....	Oshawa .....	2,680	3,020	3,360	4,340	5,720	7,380	793
Whitby .....	Whitby .....	580	560	980	1,180	820	840	179
Oxford .....	Oxford .....	2,700	3,860	4,760	3,860	1,880	1,680	598
Woodstock .....	Woodstock .....	940	1,740	2,340	2,080	780	940	328
Parry Sound .....	Parry-Sound .....	900	960	1,180	820	480	682	98
Peel .....	Peel .....	5,520	5,940	7,401	7,660	6,540	10,221	3,217
Brampton .....	Brampton .....	1,500	1,660	2,040	1,620	1,740	2,340	567
Perth .....	Perth .....	2,180	3,460	3,820	2,800	1,441	1,261	572
Stratford .....	Stratford .....	880	1,640	1,800	1,620	840	680	346
Peterborough .....	Peterborough .....	2,361	3,320	3,860	3,960	3,480	4,081	815
Peterborough .....	Peterborough .....	1,961	2,900	3,280	3,340	3,020	3,761	777
Prescott .....	Prescott .....	820	600	1,040	680	460	480	178
Prince Edward .....	Prince-Edward .....	580	760	820	600	300	281	103
Rainy River .....	Rainy-River .....	640	700	1,040	1,020	860	860	215
Renfrew .....	Renfrew .....	2,700	3,000	3,660	3,140	1,540	1,721	628
Pembroke .....	Pembroke .....	900	860	1,320	1,160	720	401	123
Russell .....	Russell .....	420	900	800	660	360	241	36
Simcoe .....	Simcoe .....	5,520	6,080	7,520	6,040	3,150	3,301	847
Barrie .....	Barrie .....	1,400	1,340	1,880	1,580	1,000	1,280	208
Orillia .....	Orillia .....	1,180	1,120	1,620	1,320	710	580	248
Stormont .....	Stormont .....	2,400	2,300	2,720	2,980	2,380	1,621	337
Cornwall .....	Cornwall .....	2,040	2,000	2,260	2,640	2,080	1,401	319
Sudbury .....	Sudbury .....	4,050	5,220	5,920	9,880	9,540	6,545	986
Sudbury and Copper Cliff .....	Sudbury et Copper-Cliff .....	3,000	3,980	4,280	7,200	7,400	4,843	768
Timiskaming .....	Timiskaming .....	1,540	1,760	3,540	2,240	1,050	1,081	303
Kirkland Lake .....	Kirkland-Lake .....	620	760	1,700	840	370	380	107
Thunder Bay .....	Thunder-Bay .....	4,840	7,040	7,220	8,440	6,020	6,762	1,040
Fort William and Port Arthur .....	Fort-William et Port-Arthur .....	3,960	5,940	5,880	6,620	4,600	4,982	882
Victoria .....	Victoria .....	1,140	1,440	1,440	1,540	700	560	109
Waterloo .....	Waterloo .....	8,641	13,760	14,440	13,090	8,820	8,361	2,460
Galt .....	Galt .....	1,300	1,980	2,920	2,100	1,300	901	348
Kitchener and Waterloo .....	Kitchener et Waterloo .....	5,261	8,820	7,900	7,770	6,220	5,860	1,777
Welland .....	Welland .....	5,560	7,560	7,340	9,240	7,420	7,601	1,317
Niagara Falls .....	Niagara-Falls .....	2,420	2,960	2,460	3,460	2,740	2,721	525
Port Colborne .....	Port-Colborne .....	660	1,100	1,040	1,540	840	460	138
Welland .....	Welland .....	1,360	1,960	2,140	2,520	1,960	2,720	324



TABLEAU 6 — RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars — En milliers de dollars)

PLACE OF RESIDENCE — LIEU DE RÉSIDENCE		TAXABLE — IMPOSABLES				NON-TAXABLE — NON IMPOSABLES		
		Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
		Nombre de déclarations	Salaires et traitements	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires et traitements	Revenu total
ntario — (Continued)	Ontario — (Suite)		\$	\$	\$		\$	\$
Lanark .....	Lanark .....	10,374	35,346	42,926	4,006	3,340	3,342	4,595
Leeds .....	Leeds .....	12,847	45,819	53,042	5,014	3,820	3,477	5,107
Brockville .....	Brockville .....	8,097	29,925	34,469	3,479	1,600	1,449	1,802
Lennox and Addington .....	Lennox et Addington .....	3,739	12,707	15,324	1,256	2,020	1,469	2,880
Lincoln .....	Lincoln .....	45,811	186,817	219,033	22,420	9,412	7,862	11,336
St. Catharines .....	St. Catharines .....	34,955	146,117	169,092	17,560	6,451	5,137	7,255
Manitoulin .....	Manitoulin .....	1,418	4,581	5,366	454	960	891	1,196
Middlesex .....	Middlesex .....	76,254	279,285	341,850	35,937	18,322	14,548	22,099
London .....	London .....	65,911	246,920	299,149	32,120	13,541	11,276	15,164
Muskoka .....	Muskoka .....	5,888	17,594	21,618	1,690	2,461	2,737	3,399
Nipissing .....	Nipissing .....	17,025	65,311	75,085	6,750	5,940	5,875	7,632
North Bay .....	North-Bay .....	12,347	48,078	55,677	5,203	3,100	2,722	3,619
Norfolk .....	Norfolk .....	10,601	29,279	46,239	4,508	4,782	3,363	5,926
Northumberland .....	Northumberland .....	8,797	29,296	35,959	3,061	2,900	2,403	4,223
Ontario .....	Ontario .....	46,304	206,240	230,324	25,739	9,010	7,016	10,360
Oshawa .....	Oshawa .....	27,293	129,021	143,579	17,296	4,310	3,586	4,475
Whitby .....	Whitby .....	5,139	20,995	23,986	2,343	1,100	971	1,292
Oxford .....	Oxford .....	19,338	62,945	80,282	7,403	6,920	4,935	9,174
Woodstock .....	Woodstock .....	9,148	33,435	39,778	3,807	2,140	1,602	2,685
Parry Sound .....	Parry-Sound .....	5,120	16,665	20,183	1,638	3,020	3,031	4,259
Peel .....	Peel .....	46,499	210,419	243,268	28,719	7,220	5,678	8,358
Brampton .....	Brampton .....	11,467	47,188	54,862	5,939	1,660	1,254	1,946
Perth .....	Perth .....	15,534	48,024	63,756	5,827	5,871	3,286	7,792
Stratford .....	Stratford .....	7,806	28,233	33,926	3,244	1,820	1,166	2,138
Peterborough .....	Peterborough .....	21,877	88,884	103,141	9,982	5,281	4,767	6,873
Peterborough .....	Peterborough .....	19,039	79,099	91,499	9,049	3,821	3,620	4,801
Prescott .....	Prescott .....	4,258	15,368	18,298	1,635	1,660	1,302	2,276
Prince Edward .....	Prince-Edward .....	3,444	11,641	13,511	1,224	1,760	1,690	3,000
Rainy River .....	Rainy-River .....	5,335	21,961	24,571	2,168	1,880	1,987	2,899
Renfrew .....	Renfrew .....	16,389	59,138	67,902	6,015	6,580	7,326	9,375
Pembroke .....	Pembroke .....	5,484	19,402	22,519	2,001	2,020	2,197	2,655
Russell .....	Russell .....	3,417	11,312	12,822	912	1,540	1,687	2,214
Simcoe .....	Simcoe .....	32,458	108,931	131,095	11,634	11,501	10,717	14,638
Barrie .....	Barrie .....	8,688	31,924	37,476	3,534	2,020	1,653	2,207
Orillia .....	Orillia .....	6,778	23,082	28,205	2,551	1,680	1,512	2,280
Stormont .....	Stormont .....	14,738	55,222	62,060	5,397	4,420	3,878	5,519
Cornwall .....	Cornwall .....	12,740	48,183	54,026	4,770	3,440	3,001	4,205
Sudbury .....	Sudbury .....	42,141	182,428	199,531	18,638	10,500	12,165	13,992
Sudbury and Copper Cliff .....	Sudbury et Copper-Cliff .....	31,471	134,175	150,128	14,454	6,980	7,425	8,726
Timiskaming .....	Timiskaming .....	11,514	42,292	48,008	4,110	4,160	4,648	5,930
Kirkland Lake .....	Kirkland-Lake .....	4,777	16,908	19,249	1,669	1,160	1,283	1,330
Thunder Bay .....	Thunder-Bay .....	41,362	167,568	185,944	17,772	10,761	10,182	12,898
Fort William and Port Arthur .....	Fort-William et Port-Arthur .....	32,864	130,697	146,735	14,120	8,041	7,702	9,670
Victoria .....	Victoria .....	6,929	21,410	27,087	2,302	3,060	2,591	3,978
Waterloo .....	Waterloo .....	69,572	258,622	306,557	31,633	14,420	11,144	16,779
Galt .....	Galt .....	10,849	39,044	46,072	4,560	2,720	2,272	3,090
Kitchener and Waterloo .....	Kitchener et Waterloo .....	43,608	169,909	198,072	21,297	7,060	5,390	7,081
Welland .....	Welland .....	46,038	186,764	210,903	20,367	13,160	16,133	20,060
Niagara Falls .....	Niagara-Falls .....	17,286	68,328	77,288	7,359	4,501	5,567	6,534
Port Colborne .....	Port-Colborne .....	5,778	21,827	24,637	2,223	1,880	1,725	2,285
Welland .....	Welland .....	12,984	55,487	61,614	6,224	3,461	3,505	4,448



TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE		NUMBER OF TAXABLE RETURNS BY INCOME CLASS NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU						
		Under Moins de \$2,000	\$2,000 to à \$2,999	\$3,000 to à \$3,999	\$4,000 to à \$4,999	\$5,000 to à \$5,999	\$6,000 to à \$9,999	\$10,000 and over et plus
<b>Ontario - (Concluded)</b>	<b>Ontario - (Fin)</b>							
Wellington .....	Wellington .....	3,470	5,360	5,480	5,300	2,700	2,621	783
Guelph .....	Guelph .....	2,180	3,720	3,760	3,940	2,000	2,241	634
Wentworth .....	Wentworth .....	14,885	21,322	22,562	23,980	23,111	26,133	5,922
Hamilton .....	Hamilton .....	14,465	20,542	21,942	22,900	22,091	25,012	5,736
York .....	York .....	91,788	129,133	150,171	131,471	89,201	109,697	41,930
Toronto .....	Toronto .....	89,347	125,613	146,031	127,011	85,821	105,956	40,935
<b>Total Ontario .....</b>	<b>Total, Ontario .....</b>	<b>256,443</b>	<b>349,577</b>	<b>395,196</b>	<b>369,903</b>	<b>269,305</b>	<b>311,925</b>	<b>92,169</b>
<b>Manitoba -</b>	<b>Manitoba -</b>							
Division 1 .....	Division 1 .....	681	700	880	600	220	360	63
Division 2 .....	Division 2 .....	841	960	900	700	240	420	140
Division 3 .....	Division 3 .....	640	660	680	460	220	180	34
Division 4 .....	Division 4 .....	400	640	680	400	220	140	100
Division 5 .....	Division 5 .....	660	1,180	1,620	1,080	620	361	97
Division 6 .....	Division 6 .....	1,000	1,120	1,060	880	480	340	131
Portage la Prairie .....	Portage la Prairie .....	760	780	720	640	380	260	115
Division 7 .....	Division 7 .....	1,960	2,680	2,620	1,920	880	1,381	279
Brandon .....	Brandon .....	1,520	2,080	2,060	1,660	720	1,061	214
Division 8 .....	Division 8 .....	580	900	760	520	240	380	97
Division 9 .....	Division 9 .....	180	320	380	200	160	100	21
Division 10 .....	Division 10 .....	780	460	680	320	240	240	53
Division 11 .....	Division 11 .....	220	360	420	180	40	60	17
Division 12 .....	Division 12 .....	640	480	560	500	241	100	23
Division 13 .....	Division 13 .....	240	420	420	280	140	140	22
Division 14 .....	Division 14 .....	140	160	220	100	40	80	4
Division 15 .....	Division 15 .....	321	300	320	300	100	140	31
Division 16 .....	Division 16 .....	1,260	1,440	1,720	2,180	2,800	2,570	233
Flin Flon .....	Flin Flon .....	340	160	380	940	1,060	560	43
Division 17 .....	Division 17 .....	520	780	900	420	440	420	74
Division 18 .....	Division 18 .....	160	60	200	100	40	60	28
Division 19 .....	Division 19 .....	460	540	540	520	400	300	46
Division 20 .....	Division 20 .....	22,607	33,800	32,871	31,890	18,390	20,586	6,672
Winnipeg .....	Winnipeg .....	22,427	33,530	32,631	31,560	18,270	20,526	6,640
<b>Total Manitoba .....</b>	<b>Total, Manitoba .....</b>	<b>34,290</b>	<b>47,960</b>	<b>48,431</b>	<b>43,550</b>	<b>26,151</b>	<b>28,358</b>	<b>8,165</b>
<b>Saskatchewan -</b>	<b>Saskatchewan -</b>							
Division 1 .....	Division 1 .....	1,080	1,520	1,680	1,280	980	1,291	276
Division 2 .....	Division 2 .....	961	1,280	1,840	1,580	480	741	295
Weyburn .....	Weyburn .....	320	580	780	620	160	260	93
Division 3 .....	Division 3 .....	740	900	840	900	460	560	154
Division 4 .....	Division 4 .....	340	440	500	680	300	480	84
Division 5 .....	Division 5 .....	1,180	1,520	1,580	1,280	760	1,080	164
Division 6 .....	Division 6 .....	6,420	9,021	10,640	8,840	5,500	7,402	2,161
Regina .....	Regina .....	5,700	7,601	9,240	7,320	4,760	6,182	1,831
Division 7 .....	Division 7 .....	2,280	2,860	2,340	2,680	1,520	2,100	491
Moose Jaw .....	Moose-Jaw .....	1,540	2,180	1,580	2,080	1,100	1,500	310

TABLEAU 6 - RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars - En milliers de dollars)

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE		TAXABLE - IMPOSABLES				NON-TAXABLE - NON IMPOSABLES		
		Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
		Nombre de déclarations	Salaires et traitements	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires et traitements	Revenu total
Ontario - (Concluded)	Ontario - (Fin)							
Wellington .....	Wellington .....	25,714	\$ 88,423	\$ 108,355	\$ 10,450	7,621	\$ 5,303	\$ 9,053
Guelph .....	Guelph .....	18,475	68,214	81,334	8,273	3,500	2,899	3,966
Wentworth .....	Wentworth .....	137,915	593,301	677,958	73,655	25,353	21,883	29,358
Hamilton .....	Hamilton .....	132,688	570,376	652,172	71,173	24,073	20,949	27,702
York .....	York .....	743,391	3,041,713	3,609,382	436,896	122,391	103,996	130,347
Toronto .....	Toronto .....	720,714	2,947,994	3,500,778	425,412	116,871	99,148	123,524
Total Ontario .....	Total, Ontario .....	2,044,518	8,152,023	9,597,145	1,046,918	468,324	426,940	584,349
Manitoba -	Manitoba -							
Division 1 .....	Division 1 .....	3,504	10,139	13,328	1,097	2,560	2,441	4,182
Division 2 .....	Division 2 .....	4,201	10,091	16,639	1,419	3,600	2,523	6,395
Division 3 .....	Division 3 .....	2,874	5,120	10,056	735	2,101	1,072	3,441
Division 4 .....	Division 4 .....	2,580	5,072	9,922	772	1,330	354	2,217
Division 5 .....	Division 5 .....	5,618	19,817	21,821	1,860	2,320	2,209	2,927
Division 6 .....	Division 6 .....	5,011	14,632	19,009	1,654	2,020	1,037	2,412
Portage la Prairie .....	Portage la Prairie .....	3,655	11,858	14,205	1,335	1,100	783	1,351
Division 7 .....	Division 7 .....	11,720	36,763	47,004	4,447	4,341	3,041	5,657
Brandon .....	Brandon .....	9,315	31,124	37,673	3,580	2,461	2,022	2,714
Division 8 .....	Division 8 .....	3,477	7,955	13,584	1,160	1,980	1,359	3,026
Division 9 .....	Division 9 .....	1,361	3,764	5,262	409	1,160	706	1,409
Division 10 .....	Division 10 .....	2,773	6,444	9,900	799	1,940	954	2,599
Division 11 .....	Division 11 .....	1,297	2,533	4,436	333	1,060	725	1,844
Division 12 .....	Division 12 .....	2,544	7,142	8,611	664	2,120	2,097	2,793
Division 13 .....	Division 13 .....	1,662	3,710	6,326	496	1,440	525	1,991
Division 14 .....	Division 14 .....	744	1,918	2,795	197	500	188	556
Division 15 .....	Division 15 .....	1,512	4,045	5,765	464	820	712	1,328
Division 16 .....	Division 16 .....	12,203	55,753	59,238	6,140	3,241	2,584	3,443
Flin Flon .....	Flin Flon .....	3,483	15,921	17,202	1,621	380	263	404
Division 17 .....	Division 17 .....	3,554	11,462	14,388	1,255	1,882	1,329	2,593
Division 18 .....	Division 18 .....	648	1,671	2,517	225	660	658	912
Division 19 .....	Division 19 .....	2,806	9,433	11,287	1,032	1,560	1,572	2,383
Division 20 .....	Division 20 .....	166,816	641,174	741,257	80,461	40,725	37,610	45,715
Winnipeg .....	Winnipeg .....	165,584	637,003	736,369	80,032	40,245	37,299	45,103
Total Manitoba .....	Total, Manitoba .....	236,905	858,637	1,023,148	105,618	77,360	63,696	97,824
Saskatchewan -	Saskatchewan -							
Division 1 .....	Division 1 .....	8,107	21,214	35,834	3,581	3,182	2,443	6,036
Division 2 .....	Division 2 .....	7,181	13,794	30,783	2,974	3,120	1,698	5,319
Weyburn .....	Weyburn .....	2,813	7,899	11,858	1,200	1,000	848	1,460
Division 3 .....	Division 3 .....	4,556	5,307	18,975	1,639	2,980	1,132	5,013
Division 4 .....	Division 4 .....	2,824	5,898	12,745	1,212	2,140	1,043	3,477
Division 5 .....	Division 5 .....	7,564	20,941	31,260	2,957	4,141	2,305	6,428
Division 6 .....	Division 6 .....	49,985	174,494	228,557	24,899	12,300	9,668	17,278
Regina .....	Regina .....	42,636	161,763	194,320	21,577	8,760	7,993	10,313
Division 7 .....	Division 7 .....	14,270	41,521	61,399	5,983	4,700	2,915	6,472
Moose Jaw .....	Moose Jaw .....	10,299	35,259	44,254	4,329	2,800	2,066	3,451

TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE		NUMBER OF TAXABLE RETURNS BY INCOME CLASS NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU						
		Under Moins de \$2,000	\$2,000 to à \$2,999	\$3,000 to à \$3,999	\$4,000 to à \$4,999	\$5,000 to à \$5,999	\$6,000 to à \$9,999	\$10,000 and over et plus
<b>Saskatchewan - (Concluded) Saskatchewan - (Fin)</b>								
Division 8 .....	Division 8 .....	1,320	1,480	1,820	1,400	900	1,481	526
Swift Current .....	Swift Current .....	620	700	860	680	380	760	233
Division 9 .....	Division 9 .....	1,240	1,900	1,650	980	600	760	114
Yorkton .....	Yorkton .....	600	780	840	440	180	440	71
Division 10 .....	Division 10 .....	600	940	740	480	320	300	75
Division 11 .....	Division 11 .....	5,320	7,580	7,401	6,460	4,181	4,822	1,468
Saskatoon .....	Saskatoon .....	4,320	6,780	6,421	5,680	3,601	4,120	1,255
Division 12 .....	Division 12 .....	781	780	900	840	360	780	172
Division 13 .....	Division 13 .....	980	1,180	1,141	840	740	1,221	278
Division 14 .....	Division 14 .....	760	1,320	1,400	920	460	680	247
Division 15 .....	Division 15 .....	1,520	2,540	2,640	2,280	1,121	1,562	287
Prince Albert .....	Prince Albert .....	660	1,200	1,400	1,240	761	920	179
Division 16 .....	Division 16 .....	1,080	1,200	1,520	1,340	620	680	184
North Battleford .....	North Battleford .....	660	720	880	940	420	380	147
Division 17 .....	Division 17 .....	1,121	1,340	1,040	1,040	580	1,301	245
Division 18 .....	Division 18 .....	260	140	220	340	360	300	18
<b>Total Saskatchewan ..</b>	<b>Total, Saskatchewan ...</b>	<b>27,983</b>	<b>37,941</b>	<b>39,892</b>	<b>34,160</b>	<b>20,242</b>	<b>27,541</b>	<b>7,245</b>
<b>Alberta -</b>								
Division 1 .....	Division 1 .....	1,060	1,660	1,940	1,800	800	780	247
Medicine Hat .....	Medicine Hat .....	880	1,360	1,560	1,380	740	700	210
Division 2 .....	Division 2 .....	2,840	3,741	3,740	2,800	2,360	2,352	818
Lethbridge .....	Lethbridge .....	1,660	2,480	2,380	1,960	1,620	1,552	422
Division 3 .....	Division 3 .....	840	860	1,060	601	660	840	146
Division 4 .....	Division 4 .....	420	600	480	300	400	420	66
Division 5 .....	Division 5 .....	861	1,320	1,620	1,400	800	1,141	321
Division 6 .....	Division 6 .....	13,594	17,981	19,491	18,141	12,190	16,279	5,440
Calgary .....	Calgary .....	12,614	16,581	18,051	17,001	11,390	15,179	5,141
Division 7 .....	Division 7 .....	1,400	1,360	1,400	981	700	982	210
Division 8 .....	Division 8 .....	2,560	3,950	4,020	2,580	1,510	2,004	516
Red Deer .....	Red Deer .....	1,300	1,750	1,760	1,380	780	941	277
Division 9 .....	Division 9 .....	700	600	800	940	760	680	89
Division 10 .....	Division 10 .....	1,740	2,160	2,000	1,440	1,121	1,081	245
Division 11 .....	Division 11 .....	17,392	23,650	24,981	23,301	15,390	20,165	6,079
Edmonton .....	Edmonton .....	15,691	21,570	22,561	21,341	13,450	18,102	5,764
Division 12 .....	Division 12 .....	1,500	820	860	680	420	340	70
Division 13 .....	Division 13 .....	1,080	1,040	1,080	920	460	720	184
Division 14 .....	Division 14 .....	440	820	540	600	540	680	135
Division 15 .....	Division 15 .....	1,960	2,220	2,181	2,060	1,240	1,241	270
<b>Total Alberta .....</b>	<b>Total, Alberta .....</b>	<b>48,387</b>	<b>62,782</b>	<b>66,193</b>	<b>58,544</b>	<b>39,351</b>	<b>49,705</b>	<b>14,836</b>



TABLEAU 6 - RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars - En milliers de dollars)

PLACE OF RESIDENCE - <i>LIEU DE RÉSIDENCE</i>	TAXABLE - <i>IMPOSABLES</i>				NON-TAXABLE - <i>NON IMPOSABLES</i>		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
	<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>	<i>Impôt total à payer</i>	<i>Nombre de déclara- tions</i>	<i>Salaires et trai- tements</i>	<i>Revenu total</i>
<b>Saskatchewan - (Concluded) Saskatchewan - (Fin)</b>							
		\$	\$	\$		\$	\$
Division 8 .....	8,927	22,415	41,600	4,298	4,300	2,059	6,286
Swift Current .....	4,233	15,137	19,778	2,108	1,200	790	1,285
Division 9 .....	7,244	20,476	27,699	2,614	3,941	2,285	5,648
Yorkton .....	3,351	10,208	13,354	1,420	1,120	765	1,411
Division 10 .....	3,455	7,139	13,196	1,076	2,280	909	3,352
Division 11 .....	37,232	125,800	163,899	16,752	10,181	7,546	12,464
Saskatoon .....	32,177	117,161	141,910	14,575	7,801	6,766	8,704
Division 12 .....	4,613	7,978	20,233	1,878	2,240	889	3,691
Division 13 .....	6,380	12,091	29,163	2,975	2,940	1,556	5,062
Division 14 .....	5,787	13,468	24,313	2,337	3,800	2,119	5,484
Division 15 .....	11,950	36,469	50,168	4,671	7,380	5,329	11,254
Prince Albert .....	6,360	24,129	28,504	2,805	2,260	2,386	2,604
Division 16 .....	6,624	19,324	27,101	2,475	3,920	2,215	5,849
North Battleford .....	4,147	13,713	17,384	1,696	1,280	1,136	1,889
Division 17 .....	6,667	16,378	29,794	3,153	3,420	2,108	4,640
Division 18 .....	1,638	6,159	7,544	683	1,121	1,116	1,268
<b>Total Saskatchewan ..</b>	<b>195,004</b>	<b>570,867</b>	<b>854,263</b>	<b>86,158</b>	<b>78,086</b>	<b>49,334</b>	<b>115,020</b>
<b>Alberta -</b>							
Division 1 .....	8,287	27,879	34,308	2,993	4,581	2,989	5,239
Medicine Hat .....	6,830	23,897	28,607	2,547	3,041	2,560	3,743
Division 2 .....	18,651	59,106	81,319	7,460	8,060	5,860	9,491
Lethbridge .....	12,074	42,413	52,773	4,955	3,960	3,314	4,285
Division 3 .....	5,007	14,179	22,238	2,027	3,320	2,056	4,145
Division 4 .....	2,686	6,532	11,248	911	1,690	729	2,419
Division 5 .....	7,463	17,916	33,791	3,104	3,882	1,996	5,500
Division 6 .....	103,116	416,835	490,793	53,560	25,876	22,559	30,228
Calgary .....	95,957	395,944	458,604	50,529	21,814	20,238	25,419
Division 7 .....	7,033	16,472	28,867	2,520	3,950	2,145	5,986
Division 8 .....	17,140	54,593	69,160	6,107	6,944	5,214	9,361
Red Deer .....	8,188	28,773	33,225	3,013	1,621	1,066	1,983
Division 9 .....	4,569	17,075	20,147	1,808	1,461	1,344	1,681
Division 10 .....	9,787	23,895	39,370	3,395	6,760	3,235	9,549
Division 11 .....	130,958	526,739	600,526	62,017	32,612	27,052	36,087
Edmonton .....	118,479	480,654	545,783	57,040	26,132	22,807	28,081
Division 12 .....	4,690	13,918	15,943	1,300	3,720	3,077	4,517
Division 13 .....	5,484	16,336	22,057	1,918	4,522	2,567	6,376
Division 14 .....	3,755	15,184	17,004	1,632	1,600	1,597	2,110
Division 15 .....	11,172	34,235	45,224	3,970	7,723	4,883	9,757
<b>Total Alberta .....</b>	<b>339,798</b>	<b>1,260,893</b>	<b>1,531,995</b>	<b>154,722</b>	<b>116,701</b>	<b>87,301</b>	<b>142,446</b>

TABLE 6 - DISTRIBUTION BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1963 TAXATION YEAR

PLACE OF RESIDENCE - <i>LIEU DE RÉSIDENCE</i>		NUMBER OF TAXABLE RETURNS BY INCOME CLASS NOMBRE DE DÉCLARATIONS IMPOSABLES PAR CATÉGORIE DE REVENU						
		Under <i>Moins de</i> \$2,000	\$2,000 to <i>à</i> \$2,999	\$3,000 to <i>à</i> \$3,999	\$4,000 to <i>à</i> \$4,999	\$5,000 to <i>à</i> \$5,999	\$6,000 to <i>à</i> \$9,999	\$10,000 and over <i>et plus</i>
<b>British Columbia -</b>	<b>Colombie-Britannique -</b>							
Division 1 .....	<i>Division 1 .....</i>	820	1,100	1,860	2,140	1,780	1,443	181
Division 2 .....	<i>Division 2 .....</i>	1,861	2,500	3,100	4,401	3,920	3,140	526
Trail and Rossland .....	<i>Trail et Rossland .....</i>	540	700	760	1,680	1,580	1,100	261
Division 3 .....	<i>Division 3 .....</i>	3,742	4,530	5,041	4,280	2,860	2,783	696
Kelowna .....	<i>Kelowna .....</i>	941	1,380	1,240	1,160	720	742	167
Penticton .....	<i>Penticton .....</i>	680	790	700	680	700	680	125
Vernon .....	<i>Vernon .....</i>	600	980	961	960	680	440	223
Division 4 .....	<i>Division 4 .....</i>	35,804	51,111	52,172	55,411	42,921	51,730	14,693
New Westminster .....	<i>New-Westminster .....</i>	3,780	4,690	4,880	7,950	6,000	6,283	808
Vancouver .....	<i>Vancouver .....</i>	27,884	40,461	40,572	40,361	31,781	40,082	12,901
Division 5 .....	<i>Division 5 .....</i>	10,381	14,240	14,480	17,220	13,901	17,136	3,135
Alberni and Port Alberni ..	<i>Alberni et Port-Alberni ..</i>	880	780	940	1,640	1,540	1,580	263
Nanaimo .....	<i>Nanaimo .....</i>	820	940	1,160	1,360	1,260	1,641	245
Victoria .....	<i>Victoria .....</i>	5,941	8,800	8,560	8,720	7,120	8,364	1,796
Division 6 .....	<i>Division 6 .....</i>	2,120	2,760	3,080	3,400	2,520	2,961	439
Kamloops .....	<i>Kamloops .....</i>	820	1,100	1,060	1,300	960	1,601	223
Division 7 .....	<i>Division 7 .....</i>	520	720	600	1,060	1,420	1,281	320
Division 8 .....	<i>Division 8 .....</i>	2,921	3,640	3,840	4,480	3,210	2,680	627
Prince George .....	<i>Prince-George .....</i>	1,121	1,560	1,720	2,040	1,560	1,420	319
Division 9 .....	<i>Division 9 .....</i>	1,380	1,520	1,650	1,820	2,270	3,541	486
Prince Rupert .....	<i>Prince-Rupert .....</i>	560	720	680	680	680	1,061	266
Division 10 .....	<i>Division 10 .....</i>	1,200	1,340	1,440	1,810	1,120	1,441	277
Dawson Creek .....	<i>Dawson Creek .....</i>	680	460	580	880	400	450	196
<b>Total British Columbia ..</b>	<b>Total, Col.-Britannique</b>	60,749	83,461	87,263	96,022	75,922	88,136	21,380
<b>Yukon .....</b>	<b>Yukon .....</b>	520	650	780	560	650	1,200	136
<b>Northwest Territories</b>	<b>Territoires du Nord-Ouest</b>	380	410	600	670	680	1,340	112
<b>Non-Residents -</b>	<b>Non-résidents -</b>							
British Commonwealth ....	<i>Commonwealth britannique</i>	1,730	810	500	400	200	290	203
United States .....	<i>États-Unis .....</i>	7,470	3,430	1,920	1,240	951	1,293	767
Elsewhere .....	<i>Ailleurs .....</i>	2,000	860	670	510	260	300	207
<b>Total Non-Residents ..</b>	<b>Total, non-résidents ..</b>	11,200	5,100	3,090	2,150	1,411	1,883	1,177
<b>Grand Total .....</b>	<b>Total global .....</b>	674,218	896,573	961,440	883,770	607,596	699,083	204,693

TABLEAU 6 - RÉPARTITION PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1963

(All money figures in thousands of dollars - En milliers de dollars)

PLACE OF RESIDENCE - LIEU DE RÉSIDENCE	TAXABLE - IMPOSABLES				NON-TAXABLE - NON IMPOSABLES		
	Number of Returns Nombre de déclarations	Wages and Salaries Salaires et traitements	Total Income Revenu total	Total Tax Payable Impôt total à payer	Number of Returns Nombre de déclarations	Wages and Salaries Salaires et traitements	Total Income Revenu total
<b>British Columbia - Colombie-Britannique -</b>							
Division 1 .....	9,324	\$ 37,023	\$ 42,557	\$ 3,795	2,222	\$ 2,373	\$ 3,070
Division 2 .....	19,448	80,352	90,858	8,055	4,961	4,852	6,324
Trail and Rossland .....	6,621	29,646	32,900	3,112	901	736	1,061
Division 3 .....	23,932	77,996	99,699	8,837	8,382	7,803	11,392
Kelowna .....	6,350	20,832	26,477	2,402	1,920	1,646	2,556
Penticton .....	4,355	15,453	18,982	1,758	1,282	1,120	1,638
Vernon .....	4,844	16,702	21,101	1,982	1,280	1,188	1,808
Division 4 .....	303,842	1,229,941	1,467,112	161,082	65,247	51,601	73,605
New Westminster .....	34,391	144,037	160,728	15,456	7,061	5,504	8,256
Vancouver .....	234,042	954,219	1,148,052	131,282	45,804	35,450	48,545
Division 5 .....	90,493	352,286	428,742	43,298	19,801	16,032	23,262
Alberni and Port Alberni ..	7,623	34,322	37,134	3,611	1,160	1,065	1,380
Nanaimo .....	7,426	31,192	36,283	3,682	2,020	1,735	2,568
Victoria .....	49,301	179,126	229,759	23,480	10,340	7,980	11,415
Division 6 .....	17,280	67,579	78,362	7,382	5,342	5,185	7,218
Kamloops .....	7,064	29,260	34,112	3,333	1,580	1,462	2,105
Division 7 .....	5,921	27,785	30,473	3,206	1,340	1,097	1,608
Division 8 .....	21,398	81,057	93,052	8,769	6,941	8,240	9,820
Prince George .....	9,740	38,780	44,407	4,415	2,601	2,517	3,261
Division 9 .....	12,667	57,779	63,864	6,902	2,670	2,164	2,517
Prince Rupert .....	4,647	19,277	22,741	2,542	1,080	786	635
Division 10 .....	8,628	35,722	38,751	3,888	3,010	2,661	3,632
Dawson Creek .....	3,646	14,431	16,311	1,645	980	992	1,139
<b>Total British Columbia. Total, Col.-Britannique.</b>	<b>512,933</b>	<b>2,047,520</b>	<b>2,433,470</b>	<b>255,214</b>	<b>119,916</b>	<b>102,008</b>	<b>142,448</b>
<b>Yukon .....</b>	<b>4,496</b>	<b>19,993</b>	<b>21,703</b>	<b>2,444</b>	<b>890</b>	<b>870</b>	<b>1,073</b>
<b>Northwest Territories Territoires du Nord-Ouest</b>	<b>4,192</b>	<b>21,379</b>	<b>21,798</b>	<b>2,363</b>	<b>1,221</b>	<b>1,112</b>	<b>1,195</b>
<b>Non-Residents - Non-résidents -</b>							
British Commonwealth ....	4,133	13,035	13,800	1,708	540	241	356
United States .....	17,071	47,881	56,609	7,686	5,443	2,414	453
Elsewhere .....	4,807	13,575	15,309	1,618	1,040	854	771
<b>Total Non-Residents. Total, non-résidents.</b>	<b>26,011</b>	<b>74,492</b>	<b>85,719</b>	<b>11,012</b>	<b>7,023</b>	<b>3,509</b>	<b>1,579</b>
<b>Grand Total .....</b>	<b>4,927,373</b>	<b>18,885,994</b>	<b>22,421,607</b>	<b>2,243,042</b>	<b>1,423,570</b>	<b>1,376,276</b>	<b>1,853,502</b>



TABLE 7 - INCOME DISTRIBUTION BY MARITAL STATUS AND DEPENDANTS

1963 TAXATION YEAR

(All money figures in thousands of dollars)

TAXED AS SINGLE IMPOSÉS À TITRE DE CÉLIBATAIRES	WITH NO DEPENDANTS SANS PERSONNES À CHARGE			WITH ONE OR MORE DEPENDANTS COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE		
	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
		\$	\$		\$	\$
Under - Moins de \$1,100.....	35,518	18,371	1,689	1,363	970	11
\$ 1,100 to—à \$1,199.....	62,372	71,756	614	290	335	
1,200 to—à 1,299.....	64,211	80,177	1,408	410	511	1
1,300 to—à 1,399.....	66,610	89,885	2,298	430	581	1
1,400 to—à 1,499.....	63,791	92,451	2,938	2,660	3,854	5
1,500 to—à 1,599.....	65,120	100,771	3,744	2,451	3,794	6
1,600 to—à 1,699.....	68,360	112,697	4,628	2,720	4,505	8
1,700 to—à 1,799.....	67,650	118,316	5,238	4,560	7,997	14
1,800 to—à 1,899.....	71,820	132,639	6,632	5,500	10,143	23
1,900 to—à 1,999.....	67,511	131,520	7,009	5,290	10,320	29
2,000 to—à 2,099.....	71,070	145,578	8,463	6,760	13,863	43
2,100 to—à 2,199.....	65,141	139,915	8,525	6,460	13,856	48
2,200 to—à 2,299.....	65,421	147,078	9,592	6,250	14,046	49
2,300 to—à 2,399.....	65,330	153,444	10,673	7,090	16,660	61
2,400 to—à 2,499.....	66,580	163,004	11,703	7,980	19,518	81
2,500 to—à 2,599.....	65,011	165,705	12,481	8,140	20,760	95
2,600 to—à 2,699.....	65,290	172,886	13,639	7,810	20,678	1,224
2,700 to—à 2,799.....	58,710	161,316	13,174	8,681	23,877	1,255
2,800 to—à 2,899.....	59,730	170,038	14,398	9,190	26,210	1,435
2,900 to—à 2,999.....	54,332	160,166	13,944	7,560	22,297	1,224
3,000 to—à 3,099.....	52,880	161,178	14,414	9,000	27,408	1,557
3,100 to—à 3,199.....	51,570	162,456	14,798	9,901	31,175	1,965
3,200 to—à 3,299.....	48,331	156,991	14,644	8,460	27,488	1,795
3,300 to—à 3,399.....	45,670	152,971	14,805	9,401	31,482	2,100
3,400 to—à 3,499.....	45,311	156,295	15,428	10,930	37,701	2,585
3,500 to—à 3,599.....	42,300	150,074	15,160	9,040	32,064	2,200
3,600 to—à 3,699.....	40,340	147,111	15,157	10,340	37,726	2,667
3,700 to—à 3,799.....	38,721	145,188	15,202	9,680	36,328	2,665
3,800 to—à 3,899.....	34,381	132,260	14,133	10,600	40,791	3,165
3,900 to—à 3,999.....	35,760	141,102	15,379	9,600	37,899	3,025
4,000 to—à 4,099.....	33,901	137,260	15,043	11,520	46,681	3,795
4,100 to—à 4,199.....	32,380	134,297	14,900	10,460	43,375	3,665
4,200 to—à 4,299.....	28,980	123,098	13,999	11,210	47,648	4,085
4,300 to—à 4,399.....	29,290	127,370	14,503	11,670	50,736	4,465
4,400 to—à 4,499.....	26,742	118,877	13,952	10,380	46,211	4,155
4,500 to—à 4,599.....	23,011	104,596	12,235	10,690	48,613	4,395
4,600 to—à 4,699.....	22,123	102,847	12,255	10,360	48,161	4,465
4,700 to—à 4,799.....	21,331	101,250	12,167	9,840	46,747	4,485
4,800 to—à 4,899.....	19,760	95,791	11,561	9,161	44,440	4,175
4,900 to—à 4,999.....	18,590	91,982	11,261	8,920	44,180	4,295
5,000 to—à 5,499.....	73,641	385,445	47,797	39,890	208,695	21,195
5,500 to—à 5,999.....	48,714	279,287	36,267	27,240	156,108	17,045
6,000 to—à 6,999.....	56,555	364,425	48,878	32,551	209,752	24,415
7,000 to—à 7,999.....	28,726	213,896	29,806	17,180	128,074	16,005
8,000 to—à 8,999.....	14,923	126,061	18,246	7,885	66,759	8,815
9,000 to—à 9,999.....	9,044	85,605	12,819	5,203	49,067	6,995
10,000 to—à 24,999.....	24,088	332,840	58,383	14,187	201,932	36,685
25,000 and over - et plus.....	4,476	212,955	65,758	3,084	133,430	42,775
Total.....	2,221,117	7,171,223	751,744	449,978	2,195,446	249,795

TABLEAU 7 - RÉPARTITION DU REVENU SELON L'ÉTAT CONJUGAL ET LES PERSONNES À CHARGE

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

TAXED AS MARRIED — IMPOSÉS À TITRE DE MARIÉS	NUMBER OF DEPENDANTS — NOMBRE DE PERSONNES À CHARGE								
	0			1			2		
	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
INCOME CLASS — CATÉGORIE DE REVENU		\$	\$		\$	\$		\$	\$
Under — Moins de \$2,100 ...	10,631	17,122	915	3,645	5,175	399	2,489	3,466	254
\$ 2,100 to—à \$2,199 .....	9,390	20,191	248	700	1,511	23	210	450	11
2,200 to—à 2,299 .....	10,210	22,954	343	1,240	2,788	92	530	1,192	38
2,300 to—à 2,399 .....	11,880	27,935	511	640	1,498	50	530	1,248	25
2,400 to—à 2,499 .....	12,240	29,966	698	4,220	10,337	75	480	1,176	47
2,500 to—à 2,599 .....	12,660	32,270	898	5,460	13,923	188	980	2,500	70
2,600 to—à 2,699 .....	14,731	39,016	955	6,750	17,886	276	991	2,620	119
2,700 to—à 2,799 .....	13,860	38,101	1,080	8,070	22,180	358	4,850	13,337	106
2,800 to—à 2,899 .....	15,001	42,739	1,370	8,530	24,321	486	4,780	13,630	150
2,900 to—à 2,999 .....	13,990	41,253	1,368	7,721	22,790	555	6,340	18,703	265
3,000 to—à 3,099 .....	14,280	43,513	1,561	9,031	27,512	739	7,090	21,601	318
3,100 to—à 3,199 .....	15,691	49,412	1,966	10,380	32,660	899	7,790	24,530	467
3,200 to—à 3,299 .....	13,960	45,320	2,029	10,101	32,797	1,037	7,570	24,556	506
3,300 to—à 3,399 .....	15,290	51,225	2,357	9,360	31,359	1,065	8,550	28,623	653
3,400 to—à 3,499 .....	15,330	52,860	2,650	9,100	31,371	1,153	8,800	30,322	764
3,500 to—à 3,599 .....	14,130	50,136	2,562	9,641	34,202	1,299	9,020	32,017	915
3,600 to—à 3,699 .....	15,170	55,380	3,121	11,380	41,492	1,775	10,061	36,701	1,122
3,700 to—à 3,799 .....	16,693	62,610	3,585	10,000	37,498	1,758	9,980	37,399	1,296
3,800 to—à 3,899 .....	14,940	57,497	3,465	10,600	40,781	1,988	11,230	43,242	1,561
3,900 to—à 3,999 .....	15,082	59,504	3,742	11,030	43,547	2,240	11,052	43,597	1,768
4,000 to—à 4,499 .....	67,190	284,940	19,683	56,000	237,981	13,859	61,691	263,054	12,453
4,500 to—à 4,999 .....	58,605	277,763	22,361	51,471	244,012	16,837	62,201	295,183	17,209
5,000 to—à 5,499 .....	47,300	247,955	22,104	45,731	239,778	19,371	57,491	301,793	20,925
5,500 to—à 5,999 .....	35,794	205,131	20,252	33,671	192,952	16,813	47,121	270,641	21,372
6,000 to—à 6,999 .....	45,546	293,576	31,113	44,634	287,516	28,217	63,292	407,898	36,751
7,000 to—à 7,999 .....	26,221	194,976	22,826	24,644	183,518	20,079	38,855	289,376	29,614
8,000 to—à 8,999 .....	15,309	129,691	16,632	14,347	121,222	14,493	20,787	175,845	19,862
9,000 to—à 9,999 .....	9,445	89,226	12,164	8,596	81,449	10,632	13,853	130,885	16,271
10,000 to—à 24,999 .....	28,692	395,550	70,658	23,485	318,423	54,548	35,778	481,980	79,935
25,000 and over — et plus ...	3,228	131,135	41,914	2,264	86,533	26,824	3,062	112,049	34,207
Total .....	612,489	3,088,947	315,130	452,442	2,469,011	238,128	517,454	3,109,614	299,053

	3			4			5 and over — et plus		
		\$	\$		\$	\$		\$	\$
Under — Moins de \$2,500 ...	1,738	2,710	166	504	800	114	685	1,012	123
\$ 2,500 to—à \$2,599 .....	200	508	21	100	255	3	41	104	1
2,600 to—à 2,699 .....	160	423	8	140	372	12	80	209	
2,700 to—à 2,799 .....	401	1,100	33	140	385	12	20	55	
2,800 to—à 2,899 .....	680	1,930	43	130	368	6	60	172	2
2,900 to—à 2,999 .....	480	1,414	42	160	472	9	150	442	11
3,000 to—à 3,099 .....	2,520	7,673	45	410	1,257	19	80	245	
3,100 to—à 3,199 .....	3,680	11,585	93	140	441	6	80	252	18
3,200 to—à 3,299 .....	5,070	16,478	195	220	713	8	271	879	12
3,300 to—à 3,399 .....	5,390	18,057	217	1,950	6,523	57	140	469	5
3,400 to—à 3,499 .....	5,270	18,188	265	1,800	6,203	83	160	552	2
3,500 to—à 3,599 .....	6,640	23,563	425	2,891	10,282	92	260	923	11
3,600 to—à 3,699 .....	6,700	24,435	473	3,800	13,870	142	990	3,619	13
3,700 to—à 3,799 .....	7,190	26,931	624	3,090	11,578	142	900	3,373	19
3,800 to—à 3,899 .....	7,180	27,639	649	4,240	16,333	251	1,740	6,709	76
3,900 to—à 3,999 .....	7,070	27,908	770	4,610	18,198	337	2,410	9,513	79
4,000 to—à 4,499 .....	40,030	170,034	5,904	22,871	97,259	2,408	14,541	62,189	870
4,500 to—à 4,999 .....	44,910	212,972	9,901	23,591	112,041	3,943	20,350	96,657	1,989
5,000 to—à 5,499 .....	38,260	200,568	11,653	22,760	119,523	5,651	20,851	109,163	3,170
5,500 to—à 5,999 .....	32,910	188,952	12,675	19,051	109,385	6,181	17,171	98,536	3,839
6,000 to—à 6,999 .....	47,472	306,402	24,706	27,294	175,630	12,288	21,571	139,179	7,142
7,000 to—à 7,999 .....	26,903	200,536	18,710	15,612	116,249	9,932	12,461	92,737	6,180
8,000 to—à 8,999 .....	15,576	131,931	13,911	7,453	62,986	5,976	6,304	53,317	4,322
9,000 to—à 9,999 .....	11,174	105,683	12,127	4,917	46,392	4,874	4,750	44,654	4,129
10,000 to—à 24,999 .....	28,208	386,384	62,600	15,922	221,397	34,470	11,722	162,473	23,275
25,000 and over — et plus ...	2,969	108,159	32,828	1,979	72,515	21,582	1,549	56,340	16,259
Total .....	348,781	2,222,165	209,085	185,775	1,221,425	108,602	139,337	943,776	71,548

TABLE 8 - DISTRIBUTION BY INCOME CLASSES - PROVINCES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

INCOME CLASS - CATÉGORIE DE REVENU	NEWFOUNDLAND TERRE-NEUVE			PRINCE EDWARD ISLAND ÎLE DU PRINCE ÉDOUARD		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
Under - Moins de \$1,100.....	680	\$ 314	\$ 13	150	\$ 54	\$
\$ 1,100 to—à \$ 1,199.....	1,260	1,445	10	280	322	
1,200 to—à 1,299.....	1,320	1,645	25	260	325	1
1,300 to—à 1,399.....	1,480	1,997	46	300	404	1
1,400 to—à 1,499.....	1,140	1,656	51	310	448	1
1,500 to—à 1,599.....	940	1,452	52	410	633	2
1,600 to—à 1,699.....	980	1,612	66	260	429	1
1,700 to—à 1,799.....	1,090	1,901	87	190	331	1
1,800 to—à 1,899.....	800	1,481	70	330	609	2
1,900 to—à 1,999.....	1,000	1,951	105	330	644	3
Under - Moins de \$2,000.....	10,690	15,453	528	2,820	4,197	16
2,000 to—à 2,099.....	1,160	2,372	139	310	635	3
2,100 to—à 2,199.....	1,000	2,142	104	360	772	3
2,200 to—à 2,299.....	1,040	2,338	112	320	719	3
2,300 to—à 2,399.....	1,000	2,349	133	300	704	3
2,400 to—à 2,499.....	980	2,401	112	350	854	4
2,500 to—à 2,599.....	840	2,141	115	280	716	3
2,600 to—à 2,699.....	1,280	3,392	181	430	1,136	6
2,700 to—à 2,799.....	1,140	3,134	148	340	932	5
2,800 to—à 2,899.....	1,000	2,855	155	340	969	5
2,900 to—à 2,999.....	980	2,886	166	280	823	5
2,000 to—à 2,999.....	10,420	26,011	1,366	3,310	8,260	45
3,000 to—à 3,099.....	1,360	4,155	200	400	1,217	6
3,100 to—à 3,199.....	1,340	4,221	206	320	1,006	6
3,200 to—à 3,299.....	1,290	4,184	237	200	650	4
3,300 to—à 3,399.....	1,320	4,420	236	280	935	5
3,400 to—à 3,499.....	1,320	4,553	250	170	587	3
3,500 to—à 3,599.....	1,140	4,042	208	320	1,140	7
3,600 to—à 3,699.....	1,320	4,815	279	260	947	4
3,700 to—à 3,799.....	1,340	5,023	272	280	1,049	6
3,800 to—à 3,899.....	1,460	5,623	277	180	693	4
3,900 to—à 3,999.....	1,300	5,135	265	190	752	4
3,000 to—à 3,999.....	13,190	46,169	2,429	2,600	8,977	52
4,000 to—à 4,499.....	6,440	27,346	1,671	980	4,159	24
4,500 to—à 4,999.....	4,810	22,811	1,458	680	3,218	20
5,000 to—à 5,499.....	3,330	17,440	1,223	750	3,925	30
5,500 to—à 5,999.....	2,640	15,104	1,128	260	1,493	17
6,000 to—à 6,999.....	3,500	22,466	2,018	400	2,578	24
7,000 to—à 7,999.....	1,941	14,460	1,545	370	2,756	20
8,000 to—à 8,999.....	960	8,142	969	151	1,272	11
9,000 to—à 9,999.....	903	8,512	1,181	61	577	7
10,000 to—à 14,999.....	1,356	15,635	2,381	208	2,530	31
15,000 to—à 19,999.....	298	5,095	1,028	80	1,370	21
20,000 to—à 24,999.....	90	2,018	502	38	829	11
4,000 to—à 24,999.....	26,268	159,030	15,102	3,978	24,707	2,4
25,000 and over—et plus.....	208	7,727	2,490	32	1,125	3
Grand Total - Total global.....	60,776	254,390	21,915	12,740	47,266	3,8



TABLEAU 8 - RÉPARTITION PAR CATÉGORIE DE REVENU - PROVINCES

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE			NEW BRUNSWICK NOUVEAU-BRUNSWICK			QUEBEC QUÉBEC			ONTARIO		
Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
1,620	794	44	861	335	19	6,713	3,688	311	17,057	9,157	1,337
2,200	2,534	17	2,000	2,299	18	16,450	18,906	134	24,432	28,144	268
2,320	2,890	47	1,780	2,219	39	17,590	22,009	317	24,361	30,427	578
2,340	3,157	81	2,060	2,775	69	18,571	25,000	569	24,831	33,545	939
2,110	3,050	98	1,960	2,836	87	18,560	26,947	729	25,321	36,696	1,196
2,020	3,137	125	2,340	3,622	130	19,970	30,919	986	24,900	38,554	1,478
2,030	3,359	133	1,580	2,603	100	20,180	33,251	1,159	28,450	46,935	1,977
2,560	4,469	189	1,790	3,137	129	19,410	33,980	1,304	28,990	50,693	2,235
2,840	5,241	252	2,480	4,575	216	20,890	38,585	1,655	29,490	54,469	2,666
2,350	4,575	224	2,230	4,350	231	20,951	40,823	1,812	28,611	55,752	2,918
2,390	33,205	1,210	19,081	28,752	1,039	179,285	274,107	8,976	256,443	384,371	15,592
2,580	5,284	298	2,120	4,342	238	22,540	46,206	2,310	30,790	63,032	3,525
2,980	6,407	337	2,500	5,372	284	22,370	48,026	2,217	31,941	68,627	3,759
2,530	5,685	288	1,820	4,095	246	23,711	53,310	2,603	31,690	71,250	4,245
2,820	6,629	353	2,500	5,868	305	23,030	54,114	2,699	33,250	78,128	4,921
3,260	7,982	453	2,560	6,276	338	24,790	60,711	3,128	35,590	87,165	5,567
2,880	7,324	439	1,980	5,048	280	24,820	63,316	3,364	36,721	93,626	6,164
2,620	6,945	369	2,430	6,445	363	25,521	67,553	3,675	38,660	102,412	6,932
3,040	8,348	443	2,400	6,586	341	25,390	69,803	3,559	36,131	99,294	6,623
3,540	10,079	542	2,360	6,718	365	26,420	75,234	4,107	38,521	109,721	7,608
2,710	7,997	488	2,480	7,299	406	24,260	71,547	3,865	36,283	106,994	7,501
8,960	72,679	4,010	23,150	58,049	3,166	242,852	609,821	31,526	349,577	880,249	56,839
2,700	8,215	458	2,140	6,518	297	24,760	75,437	4,151	38,880	118,513	8,290
3,340	10,517	628	2,050	6,456	354	26,530	83,530	4,420	41,272	130,011	9,288
2,820	9,160	562	2,080	6,765	420	24,981	81,109	4,532	38,452	124,891	8,812
3,740	12,514	709	2,180	7,298	430	24,130	80,858	4,311	38,010	127,319	9,296
3,340	11,524	642	2,120	7,306	416	24,520	84,516	4,668	40,970	141,320	10,659
3,040	10,794	585	1,860	6,603	345	24,530	87,045	4,677	38,891	138,017	10,445
2,820	10,285	552	2,460	8,974	529	26,310	95,967	5,104	40,330	147,177	11,280
2,900	10,869	641	2,160	8,094	490	25,440	95,392	5,346	39,951	149,866	11,673
3,020	11,625	644	2,360	9,070	543	24,911	95,871	5,237	38,870	149,558	11,771
3,271	12,907	723	2,000	7,891	490	25,692	101,324	5,873	39,570	156,199	12,618
10,991	108,409	6,144	21,410	74,973	4,314	251,804	881,048	48,319	395,196	1,382,872	104,132
2,420	52,679	3,316	9,461	40,093	2,595	122,513	519,853	31,157	192,971	820,154	66,970
1,422	54,071	3,772	7,413	35,028	2,359	102,072	483,451	29,538	176,932	839,626	72,649
7,970	41,752	3,137	5,760	30,158	2,166	81,930	429,409	28,332	153,291	803,905	72,902
5,610	32,200	2,684	3,660	21,013	1,706	61,974	355,672	25,392	116,014	665,414	64,039
7,131	45,987	4,284	4,761	30,640	2,791	76,476	493,128	39,673	153,588	989,555	103,092
3,680	27,290	2,814	2,622	19,646	2,065	42,057	313,115	28,335	84,047	626,428	71,039
1,826	15,351	1,741	1,551	13,143	1,494	23,357	197,633	19,593	44,384	375,328	46,550
1,225	11,603	1,399	963	9,008	1,143	15,060	142,418	15,197	29,906	282,764	37,428
2,293	27,276	3,963	1,767	20,938	3,049	30,482	360,091	45,744	59,424	706,061	108,022
748	12,681	2,307	482	8,383	1,596	9,391	160,763	26,599	15,627	267,106	53,399
304	6,763	1,519	229	5,099	1,135	4,214	93,270	18,576	6,701	148,694	35,497
34,629	327,652	30,937	38,669	233,148	22,098	569,526	3,548,803	308,136	1,032,885	6,525,033	731,587
425	16,170	4,672	269	10,453	3,305	6,559	273,439	74,952	10,417	424,621	138,767
37,395	558,116	46,973	102,579	405,375	33,922	1,250,026	5,587,219	471,909	2,044,518	9,597,145	1,046,918

TABLE 8 - DISTRIBUTION BY INCOME CLASSES - PROVINCES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

INCOME CLASS - CATÉGORIE DE REVENU	MANITOBA			SASKATCHEWAN		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
Under - Moins de \$1,100 .....	1,816	\$ 821	\$ 155	901	\$ 455	\$ 84
\$ 1,100 to—à \$ 1,199 .....	2,781	3,201	33	2,581	2,969	29
1,200 to—à 1,299 .....	3,210	3,995	72	3,140	3,914	65
1,300 to—à 1,399 .....	3,400	4,589	122	2,821	3,794	101
1,400 to—à 1,499 .....	3,840	5,554	172	2,660	3,849	127
1,500 to—à 1,599 .....	3,733	5,772	273	3,080	4,769	235
1,600 to—à 1,699 .....	2,890	4,766	221	2,980	4,912	202
1,700 to—à 1,799 .....	3,730	6,533	289	3,220	5,636	249
1,800 to—à 1,899 .....	4,570	8,431	409	3,540	6,535	321
1,900 to—à 1,999 .....	4,320	8,429	464	3,060	5,947	315
Under - Moins de \$2,000 .....	34,290	52,091	2,211	27,983	42,778	1,727
2,000 to—à 2,099 .....	4,430	9,104	534	3,340	6,829	390
2,100 to—à 2,199 .....	4,540	9,739	596	3,680	7,911	441
2,200 to—à 2,299 .....	4,870	10,957	658	3,540	7,959	485
2,300 to—à 2,399 .....	4,150	9,753	673	3,780	8,877	561
2,400 to—à 2,499 .....	4,830	11,797	726	3,860	9,440	582
2,500 to—à 2,599 .....	5,200	13,228	926	3,541	9,024	559
2,600 to—à 2,699 .....	5,110	13,549	957	3,840	10,155	656
2,700 to—à 2,799 .....	5,050	13,863	944	4,060	11,160	682
2,800 to—à 2,899 .....	5,260	14,987	982	4,100	11,676	749
2,900 to—à 2,999 .....	4,520	13,320	951	4,200	12,387	849
2,000 to—à 2,999 .....	47,960	120,298	7,947	37,941	95,419	5,955
3,000 to—à 3,099 .....	5,090	15,515	1,107	4,260	12,985	861
3,100 to—à 3,199 .....	4,790	15,071	987	3,920	12,348	767
3,200 to—à 3,299 .....	4,320	14,044	942	4,380	14,207	945
3,300 to—à 3,399 .....	5,380	18,017	1,381	4,460	14,925	1,000
3,400 to—à 3,499 .....	4,840	16,690	1,293	4,060	13,982	929
3,500 to—à 3,599 .....	5,270	18,692	1,391	3,700	13,121	949
3,600 to—à 3,699 .....	4,420	16,100	1,110	3,820	13,934	964
3,700 to—à 3,799 .....	4,911	18,401	1,356	3,641	13,640	990
3,800 to—à 3,899 .....	4,600	17,709	1,371	3,660	14,089	956
3,900 to—à 3,999 .....	4,810	18,988	1,346	3,991	15,748	1,126
3,000 to—à 3,999 .....	48,431	169,228	12,286	39,892	138,979	9,487
4,000 to—à 4,499 .....	23,520	99,951	7,603	18,180	77,138	5,981
4,500 to—à 4,999 .....	20,030	94,861	7,744	15,980	75,863	6,313
5,000 to—à 5,499 .....	15,551	81,296	7,352	11,860	62,038	5,669
5,500 to—à 5,999 .....	10,600	60,904	6,009	8,382	48,094	4,612
6,000 to—à 6,999 .....	11,941	76,993	7,954	12,461	80,212	8,114
7,000 to—à 7,999 .....	8,815	65,534	7,419	7,921	58,987	6,677
8,000 to—à 8,999 .....	4,961	41,868	5,294	4,342	36,724	4,705
9,000 to—à 9,999 .....	2,641	24,812	3,427	2,817	26,668	3,587
10,000 to—à 14,999 .....	5,279	63,404	10,374	4,962	58,822	9,302
15,000 to—à 19,999 .....	1,388	23,667	4,902	1,176	19,906	4,191
20,000 to—à 24,999 .....	641	14,245	3,544	475	10,493	2,651
4,000 to—à 24,999 .....	105,367	647,533	71,622	88,556	554,946	61,802
25,000 and over—et plus .....	857	33,999	11,553	632	22,141	7,187
Grand Total - Total global .....	236,905	1,023,148	105,618	195,004	854,263	86,151

TABLEAU 8 - RÉPARTITION PAR CATÉGORIE DE REVENU - PROVINCES

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

ALBERTA			BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			NORTHWEST TERRITORIES AND YUKON TERRITOIRES DU N.-O. ET YUKON			NON-RESIDENTS NON-RÉSIDENTS		
Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
2,226	1,059	152	3,325	1,808	365	130	48	5	5,390	3,073	293
4,620	5,321	42	5,961	6,846	52	70	80	4	530	604	42
4,480	5,558	99	6,020	7,528	154	40	51	1	700	873	46
4,760	6,427	166	6,670	9,038	239	110	147	4	800	1,085	73
4,710	6,811	214	6,082	8,808	295	140	203	7	560	811	47
4,550	7,033	254	6,110	9,422	319	60	92	3	600	929	64
6,050	9,990	409	5,800	9,544	369	100	166	7	850	1,403	98
5,611	9,804	426	6,400	11,204	476	90	158	10	580	1,011	74
6,020	11,124	538	7,800	14,391	743	90	166	8	630	1,170	94
5,360	10,426	564	6,581	12,835	655	70	137	9	560	1,089	89
8,387	73,552	2,864	60,749	91,424	3,665	900	1,248	58	11,200	12,047	921
5,930	12,155	676	7,120	14,591	848	80	163	11	620	1,267	110
5,270	11,324	603	6,961	14,962	836	150	322	18	430	920	71
5,340	11,993	704	8,240	18,513	1,050	70	158	12	610	1,376	118
6,460	15,158	938	7,850	18,434	1,115	70	163	9	520	1,219	141
6,740	16,486	1,019	8,130	19,879	1,237	110	271	21	550	1,347	121
6,460	16,460	1,043	9,450	24,069	1,620	40	102	9	380	969	80
6,701	17,746	1,426	8,680	22,961	1,461	100	265	23	580	1,533	144
6,331	17,401	1,135	10,170	27,966	1,933	160	440	33	520	1,423	122
7,210	20,551	1,460	8,840	25,166	1,725	120	342	28	390	1,110	107
6,340	18,685	1,274	8,020	23,652	1,719	160	474	42	500	1,474	133
2,782	157,957	10,278	83,461	210,195	13,544	1,060	2,699	206	5,100	12,637	1,146
6,211	18,921	1,229	8,880	27,057	1,855	110	335	31	500	1,521	126
6,690	21,065	1,448	8,500	26,775	1,916	120	377	33	360	1,134	107
6,410	20,817	1,441	8,720	28,324	2,194	90	292	21	240	779	75
6,580	22,015	1,481	9,141	30,629	2,202	210	702	60	320	1,076	100
6,661	23,001	1,637	8,260	28,492	2,262	150	519	39	290	1,002	104
6,750	23,954	1,764	8,141	28,862	2,132	140	495	53	140	497	44
7,131	25,980	1,802	9,380	34,222	2,628	190	693	59	340	1,242	128
6,420	24,055	1,728	8,781	32,906	2,601	110	412	28	320	1,200	128
6,650	25,598	1,802	8,700	33,492	2,466	160	614	63	340	1,308	117
6,690	26,399	2,009	8,760	34,584	2,706	100	396	47	240	945	85
56,193	231,804	16,340	87,263	305,344	22,962	1,380	4,834	434	3,090	10,705	1,014
31,681	134,261	10,526	48,810	207,439	16,923	590	2,482	222	1,290	5,456	558
26,863	127,129	10,121	47,212	224,064	18,642	640	3,055	312	860	4,057	420
22,070	115,538	10,047	42,021	220,170	19,905	700	3,679	393	691	3,608	420
17,281	99,108	9,224	33,901	194,259	18,674	630	3,606	380	720	4,126	472
23,151	149,340	15,084	43,726	281,893	28,930	1,170	7,604	857	610	3,980	470
13,322	99,004	10,894	24,466	181,930	20,812	740	5,529	673	621	4,686	684
8,065	68,360	8,333	12,206	103,362	12,548	410	3,463	431	371	3,167	471
5,167	48,865	6,263	7,738	72,998	9,595	220	2,084	274	281	2,654	411
10,225	120,423	18,167	14,202	166,644	24,847	214	2,532	405	785	9,353	1,547
2,434	41,631	8,099	3,699	62,800	12,072	17	279	54	228	3,777	719
1,060	23,622	5,525	1,488	33,054	7,587	12	269	69	65	1,456	375
61,319	1,027,283	112,284	279,469	1,748,613	190,534	5,343	34,583	4,070	6,522	46,321	6,545
1,117	41,399	12,957	1,991	77,895	24,508	5	137	39	99	4,009	1,387
39,798	1,531,995	154,722	512,933	2,433,470	255,214	8,688	43,501	4,807	26,011	85,719	11,012



TABLE 9 - DISTRIBUTION BY OCCUPATIONAL CLASSES - PROVINCES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

OCCUPATION		NEWFOUNDLAND TERRE-NEUVE			PRINCE EDWARD ISLAND ÎLE DU PRINCE ÉDOUARD		
		Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
			\$	\$		\$	\$
Employees of Businesses.....	<i>Employés d'entreprises</i> .....	39,347	163,605	13,423	6,951	24,088	1,81
Employees of Institutions.....	<i>Employés d'institutions</i> .....	1,642	4,756	349	671	1,601	10
Teachers and Professors .....	<i>Instituteurs et professeurs</i> .....	562	2,103	171	960	2,985	21
Federal Employees .....	<i>Employés fédéraux</i> .....	3,961	18,287	1,412	1,050	4,366	32
Provincial Employees.....	<i>Employés provinciaux</i> .....	7,717	24,815	1,779	804	2,874	22
Municipal Employees.....	<i>Employés municipaux</i> .....	760	2,936	198	160	532	3
Unclassified Employees.....	<i>Employés non classés</i> .....	3,007	14,283	1,158	120	360	2
<b>TOTAL EMPLOYEES.....</b>	<b>TOTAL, EMPLOYÉS.....</b>	<b>56,996</b>	<b>230,784</b>	<b>18,490</b>	<b>10,716</b>	<b>36,805</b>	<b>2,73</b>
Farmers.....	<i>Cultivateurs</i> .....	43	326	33	102	343	1
Fishermen.....	<i>Pêcheurs</i> .....	60	183	8	42	180	1
<b>TOTAL FARMERS AND FISHERMEN....</b>	<b>TOTAL, CULTIVATEURS ET PÊCHEURS</b>	<b>103</b>	<b>510</b>	<b>41</b>	<b>144</b>	<b>523</b>	<b>3</b>
Accountants .....	<i>Comptables</i> .....	16	345	89	4	78	1
Medical Doctors and Surgeons.....	<i>Médecins et chirurgiens</i> .....	129	2,691	705	65	1,049	20
Dentists.....	<i>Dentistes</i> .....	68	831	151	21	205	3
Lawyers and Notaries.....	<i>Avocats et notaires</i> .....	64	1,209	314	11	195	3
Engineers and Architects.....	<i>Ingénieurs et architectes</i> .....	8	228	72			
Entertainers and Artists.....	<i>Artistes, athlètes, etc.</i> .....						
Other Professionals.....	<i>Autres prof. libérales</i> .....	67	450	89	22	108	1
<b>TOTAL PROFESSIONALS .....</b>	<b>TOTAL, PROF. LIBÉRALES .....</b>	<b>353</b>	<b>5,771</b>	<b>1,423</b>	<b>125</b>	<b>1,661</b>	<b>30</b>
<b>SALESMEN .....</b>	<b>VENDEURS.....</b>	<b>162</b>	<b>966</b>	<b>102</b>	<b>133</b>	<b>617</b>	<b>5</b>
Forestry Operators .....	<i>Exploitants forestiers</i> .....	24	122	13			
Manufacturers.....	<i>Fabricants</i> .....	85	406	44	31	190	1
Construction .....	<i>Construction</i> .....	142	1,033	135	142	565	5
Public Utilities .....	<i>Services d'utilité publique</i> .....	351	1,453	100	75	323	2
Wholesale Traders.....	<i>Commerçants de gros</i> .....	136	677	90	32	273	4
Retail Traders .....	<i>Commerçants de détail</i> .....	1,055	5,029	503	423	2,316	23
Insurance Agency Operators .....	<i>Courtiers d'assurance</i> .....	9	147	30			
Real Estate Agency Operators .....	<i>Courtiers d'immeuble</i> .....						
Other Finance .....	<i>Autres entreprises financières</i> .....	4	46	6			
Recreational Services Operators.....	<i>Exploitants, services récréatifs</i> .....	41	116	7	13	122	1
Business Services Operators.....	<i>Exploitants, services commerciaux</i> .....						
Other Service Operators .....	<i>Exploitants, autres services</i> .....	333	1,968	260	108	586	9
Other Business Proprietors .....	<i>Prop., autres entreprises</i> .....	81	366	32	10	30	
<b>TOTAL BUSINESS PROPRIETORS.....</b>	<b>TOTAL, PROP. D'ENTREPRISES .....</b>	<b>2,264</b>	<b>11,418</b>	<b>1,233</b>	<b>836</b>	<b>4,426</b>	<b>49</b>
Investors.....	<i>Portefeuilleistes</i> .....	615	4,012	546	454	2,224	19
Pensioners .....	<i>Pensionnés</i> .....	261	799	46	282	887	5
<b>TOTAL FINANCIAL.....</b>	<b>TOTAL, FINANCE.....</b>	<b>876</b>	<b>4,811</b>	<b>592</b>	<b>736</b>	<b>3,111</b>	<b>24</b>
<b>UNCLASSIFIED.....</b>	<b>NON CLASSÉS .....</b>	<b>22</b>	<b>131</b>	<b>35</b>	<b>50</b>	<b>123</b>	
<b>GRAND TOTAL.....</b>	<b>TOTAL GLOBAL.....</b>	<b>60,776</b>	<b>254,390</b>	<b>21,915</b>	<b>12,740</b>	<b>47,266</b>	<b>3,87</b>

TABLEAU 9 - RÉPARTITION PAR CATÉGORIE D'OCCUPATION - PROVINCES

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE			NEW BRUNSWICK NOUVEAU-BRUNSWICK			QUEBEC QUÉBEC			ONTARIO		
Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
4,131	324,468	24,800	63,139	239,667	18,518	887,344	3,763,320	292,991	1,389,085	6,302,869	657,958
6,909	20,038	1,482	6,588	18,578	1,400	62,241	193,105	13,812	91,575	288,123	25,231
6,886	27,170	2,533	5,137	18,546	1,568	44,618	191,231	16,116	61,932	333,002	39,176
2,666	57,661	4,418	6,409	28,745	2,246	36,113	166,066	11,406	80,550	403,189	40,650
5,147	20,062	1,541	5,910	23,464	1,718	40,581	181,294	13,053	63,656	298,802	28,680
4,168	15,060	1,098	3,404	13,273	891	39,680	192,095	12,965	82,474	377,343	33,232
1,287	3,359	234	967	2,526	204	11,439	39,306	2,957	23,936	82,777	7,346
1,194	467,819	36,107	91,554	344,800	26,546	1,122,016	4,726,416	363,301	1,793,208	8,086,107	832,272
239	1,126	88	194	879	85	1,601	7,121	479	22,368	99,280	8,580
877	3,567	251	204	620	32	80	258	14	272	1,154	99
1,116	4,693	339	398	1,499	117	1,681	7,379	493	22,640	100,434	8,479
73	977	198	79	696	111	1,135	13,974	2,431	1,824	20,246	4,000
510	8,414	1,916	286	5,951	1,460	4,165	72,137	14,599	5,825	122,458	32,483
124	1,455	253	91	1,146	200	1,070	11,504	1,672	2,270	33,191	7,169
198	2,822	557	137	1,530	296	2,069	31,544	6,711	3,233	58,852	15,584
25	582	168	16	272	59	972	16,973	3,807	979	14,502	3,586
71	390	63	61	254	27	1,173	7,143	828	1,733	10,807	1,557
176	764	76	108	503	68	2,061	14,811	1,890	4,000	23,133	3,562
1,177	15,404	3,230	778	10,353	2,221	12,645	168,087	31,939	19,864	283,190	67,941
1,190	7,473	816	734	4,766	489	14,715	96,560	10,362	21,464	135,754	17,196
64	321	17	148	744	81	234	1,655	184	302	1,702	217
134	739	76	211	1,225	143	2,824	19,015	2,208	4,492	26,046	3,403
531	2,540	249	459	2,702	304	6,783	37,524	3,104	13,059	67,903	7,052
544	2,113	189	549	2,321	138	3,441	14,694	975	6,192	28,897	2,893
272	2,166	264	144	916	111	2,117	16,432	2,112	2,744	20,508	3,237
2,715	13,590	1,374	1,658	8,299	820	24,038	138,034	13,258	31,870	180,923	21,206
75	586	84	51	390	48	1,133	9,528	1,157	1,797	14,757	2,194
8	156	31	5	62	10	288	3,019	499	894	7,245	1,184
77	592	160	87	534	69	844	12,492	2,841	1,018	14,979	4,001
81	289	30	3	85	26	428	2,416	243	940	5,273	657
63	226	33	3	35	5	625	4,266	547	1,564	9,241	1,190
1,245	5,843	539	780	3,558	363	11,568	51,633	4,331	19,686	84,585	8,658
124	479	45	63	321	16	1,078	6,428	667	1,946	11,522	1,479
5,933	29,640	3,090	4,161	21,191	2,133	55,401	317,137	32,124	86,504	473,581	57,370
4,171	24,355	2,809	2,442	14,602	1,950	32,619	229,890	30,649	64,607	393,704	54,295
2,289	7,705	477	2,187	7,053	400	8,590	29,070	1,630	30,037	99,090	6,594
6,460	32,060	3,285	4,629	21,655	2,351	41,209	258,960	32,279	94,644	492,794	60,889
325	1,028	106	325	1,111	67	2,359	12,679	1,412	6,194	25,286	2,770
7,395	558,116	46,973	102,579	405,375	33,922	1,250,026	5,587,219	471,909	2,044,518	9,597,145	1,046,918

TABLE 9 - DISTRIBUTION BY OCCUPATIONAL CLASSES - PROVINCES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

OCCUPATION		MANITOBA			SASKATCHEWAN		
		Number <i>Nombre</i>	Income <i>Revenu</i>	Tax <i>Impôt</i>	Number <i>Nombre</i>	Income <i>Revenu</i>	Tax <i>Impôt</i>
			\$	\$		\$	\$
Employees of Businesses.....	<i>Employés d'entreprises</i> .....	147,415	615,566	61,420	87,163	355,701	32,374
Employees of Institutions.....	<i>Employés d'institutions</i> .....	12,169	36,572	3,142	11,686	35,380	3,021
Teachers and Professors .....	<i>Instituteurs et professeurs</i> .....	10,583	48,833	5,153	9,088	42,137	4,357
Federal Employees .....	<i>Employés fédéraux</i> .....	9,961	46,121	4,253	7,546	35,342	3,298
Provincial Employees .....	<i>Employés provinciaux</i> .....	13,421	56,671	5,158	11,880	52,433	5,253
Municipal Employees.....	<i>Employés municipaux</i> .....	9,405	41,026	3,439	6,889	29,070	2,435
Unclassified Employees .....	<i>Employés non classés</i> .....	1,932	5,695	548	2,655	7,058	573
<b>TOTAL EMPLOYEES.....</b>	<b>TOTAL, EMPLOYÉS.....</b>	<b>204,886</b>	<b>850,484</b>	<b>83,112</b>	<b>136,907</b>	<b>557,121</b>	<b>51,312</b>
Farmers.....	<i>Cultivateurs</i> .....	7,862	32,223	2,497	36,533	174,975	17,260
Fishermen.....	<i>Pêcheurs</i> .....	23	150	29			
<b>TOTAL FARMERS AND FISHERMEN....</b>	<b>TOTAL, CULTIVATEURS ET PÊCHEURS</b>	<b>7,885</b>	<b>32,373</b>	<b>2,525</b>	<b>36,534</b>	<b>174,989</b>	<b>17,265</b>
Accountants .....	<i>Comptables</i> .....	214	2,517	469	156	1,655	310
Medical Doctors and Surgeons.....	<i>Médecins et chirurgiens</i> .....	612	13,012	3,480	596	14,109	4,205
Dentists.....	<i>Dentistes</i> .....	289	3,696	732	158	2,586	589
Lawyers and Notaries.....	<i>Avocats et notaires</i> .....	445	5,530	1,208	216	3,037	670
Engineers and Architects.....	<i>Ingénieurs et architectes</i> .....	28	637	192	53	757	173
Entertainers and Artists.....	<i>Artistes, athlètes, etc.</i> .....	111	699	103	82	416	35
Other Professionals.....	<i>Autres prof. libérales</i> .....	484	2,447	324	292	1,875	320
<b>TOTAL PROFESSIONALS .....</b>	<b>TOTAL, PROF. LIBÉRALES .....</b>	<b>2,183</b>	<b>28,538</b>	<b>6,508</b>	<b>1,553</b>	<b>24,435</b>	<b>6,302</b>
<b>SALESMEN .....</b>	<b>VENDEURS.....</b>	<b>2,099</b>	<b>12,217</b>	<b>1,486</b>	<b>1,687</b>	<b>9,918</b>	<b>1,097</b>
Forestry Operators .....	<i>Exploitants forestiers</i> .....						
Manufacturers .....	<i>Fabricants</i> .....	301	1,728	214	231	1,342	155
Construction .....	<i>Construction</i> .....	1,379	6,624	607	1,414	6,542	654
Public Utilities .....	<i>Services d'utilité publique</i> .....	828	3,562	299	1,050	4,698	563
Wholesale Traders .....	<i>Commerçants de gros</i> .....	363	2,723	395	214	1,306	163
Retail Traders .....	<i>Commerçants de détail</i> .....	3,664	20,812	2,622	4,363	27,105	3,515
Insurance Agency Operators .....	<i>Courtiers d'assurance</i> .....	233	1,590	206	100	636	90
Real Estate Agency Operators .....	<i>Courtiers d'immeuble</i> .....	153	1,079	143	77	619	86
Other Finance .....	<i>Autres entreprises financières</i> .....	80	946	212	122	1,133	178
Recreational Services Operators.....	<i>Exploitants, services récréatifs</i> .....	102	369	22	86	447	41
Business Services Operators.....	<i>Exploitants, services commerciaux</i> .....	119	852	124	87	420	53
Other Service Operators .....	<i>Exploitants, autres services</i> .....	1,860	8,635	1,018	1,966	9,334	1,138
Other Business Proprietors .....	<i>Prop., autres entreprises</i> .....	249	1,007	91	205	1,230	171
<b>TOTAL BUSINESS PROPRIETORS.....</b>	<b>TOTAL, PROP. D'ENTREPRISES .....</b>	<b>9,331</b>	<b>49,926</b>	<b>5,954</b>	<b>9,917</b>	<b>54,842</b>	<b>6,814</b>
Investors.....	<i>Portefeuellistes</i> .....	6,129	35,016	4,936	5,352	24,220	2,679
Pensioners .....	<i>Pensionnés</i> .....	3,633	11,509	709	2,165	5,945	328
<b>TOTAL FINANCIAL.....</b>	<b>TOTAL, FINANCE.....</b>	<b>9,762</b>	<b>46,526</b>	<b>5,644</b>	<b>7,517</b>	<b>30,164</b>	<b>3,007</b>
<b>UNCLASSIFIED.....</b>	<b>NON CLASSÉS .....</b>	<b>759</b>	<b>3,084</b>	<b>388</b>	<b>889</b>	<b>2,794</b>	<b>361</b>
<b>GRAND TOTAL.....</b>	<b>TOTAL GLOBAL.....</b>	<b>236,905</b>	<b>1,023,148</b>	<b>105,618</b>	<b>195,004</b>	<b>854,263</b>	<b>86,158</b>



TABLEAU 9 - RÉPARTITION PAR CATÉGORIE D'OCCUPATION - PROVINCES

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

ALBERTA			BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			NORTHWEST TERRITORIES AND YUKON TERRITOIRES DU N.-O. ET YUKON			NON-RESIDENTS NON-RÉSIDENTS		
Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
12,504	889,377	87,176	333,101	1,537,770	156,694	4,326	19,922	2,199	14,551	48,888	6,180
18,044	54,799	4,531	22,578	75,015	6,539	210	657	60	3,175	7,281	733
15,699	85,547	9,675	17,504	94,791	10,666	211	1,144	138	985	3,743	427
13,162	61,051	5,425	22,181	106,948	9,620	2,901	16,383	1,772	1,725	9,023	1,035
16,498	67,515	5,978	25,329	120,506	11,173	430	1,793	175	565	1,875	204
16,955	74,302	5,998	15,244	75,882	6,945	140	702	78	481	1,378	138
3,848	12,405	1,149	5,111	16,647	1,576	97	609	92	459	1,550	152
86,710	1,244,996	119,932	441,048	2,027,559	203,214	8,315	41,210	4,515	21,941	73,738	8,869
18,783	86,281	7,775	3,934	18,375	1,665				367	753	109
61	179	9	2,557	14,518	1,676						
18,844	86,459	7,784	6,491	32,893	3,341				367	753	109
314	2,935	485	773	7,006	1,177						
1,022	19,506	4,670	1,761	31,581	7,345	4	99	24	44	860	226
308	5,236	1,137	666	9,650	2,001				25	122	18
550	9,389	2,099	796	11,546	2,630	7	130	29		49	14
228	2,304	419	235	2,256	462				48	341	58
67	307	36	242	1,283	177				65	312	53
415	2,909	759	967	5,874	894				44	121	18
2,904	42,585	9,604	5,440	69,197	14,686	14	283	65	230	1,837	393
3,849	22,038	2,424	5,168	31,754	3,938	20	81	7	90	597	88
106	491	50	1,448	7,316	936	11	33	3			
491	2,763	319	1,275	7,285	967				4	55	11
2,679	12,740	1,184	3,999	20,203	1,919	12	80	12	42	122	21
2,105	9,868	873	1,657	8,464	902	31	186	20			
430	3,317	516	695	4,852	715	10	82	10	29	348	89
5,100	29,124	3,441	7,644	39,384	4,101	97	572	76	108	697	133
196	1,449	214	427	2,973	448				4	119	36
208	1,158	140	167	1,004	131	10	41	2	1	47	16
125	1,722	483	274	2,696	590	10	48	3	44	218	65
260	1,129	107	325	1,744	247				23	63	17
159	589	84	341	1,832	225						
2,766	12,529	1,301	5,096	22,042	2,152	64	386	47	181	486	43
420	2,348	273	535	2,380	254	21	144	14	26	379	128
15,045	79,226	8,983	23,883	122,173	13,586	266	1,573	187	466	2,704	583
8,050	42,774	5,105	20,519	116,880	14,520	33	226	25	2,433	4,766	821
3,657	11,172	567	8,400	25,711	1,341	10	17		401	1,231	101
11,707	53,946	5,672	28,919	142,591	15,860	43	243	25	2,834	5,996	922
739	2,744	324	1,984	7,303	589	30	112	7	83	94	46
339,798	1,531,995	154,722	512,933	2,433,470	255,214	8,688	43,501	4,807	26,011	85,719	11,012

TABLE 10 - DISTRIBUTION BY AGE - CLASSES - PROVINCES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

Age Group Groupe selon l'âge	Newfoundland Terre-Neuve		Prince Edward Island Île du Prince-Édouard		Nova Scotia Nouvelle-Écosse		New Brunswick Nouveau-Brunswick		Quebec Québec	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
		\$		\$		\$		\$		\$
Under - Moins de 21.....	5,840	11,347	920	1,611	8,152	14,878	7,402	13,577	121,659	259,000
21.....	2,210	5,710	440	833	4,240	9,998	3,210	7,432	44,696	116,000
22.....	2,021	5,114	540	1,243	3,650	9,364	3,400	8,714	38,971	112,000
23.....	2,200	6,576	350	815	3,361	9,503	2,623	7,267	38,346	120,000
24.....	2,062	6,641	490	1,312	3,721	10,992	2,881	8,935	33,188	109,000
25.....	1,630	5,873	350	987	3,043	9,368	2,193	7,170	35,508	129,000
26.....	1,861	6,514	321	1,011	3,060	10,313	2,224	7,515	30,873	117,000
27.....	1,487	5,586	322	1,208	2,609	9,405	2,886	10,068	32,128	126,000
28.....	1,528	6,225	290	945	2,814	10,683	1,996	7,768	29,842	123,000
29.....	1,609	6,718	193	695	2,845	11,365	1,878	7,155	28,070	117,000
30.....	1,633	7,696	212	794	3,219	12,429	1,813	7,103	27,319	119,000
31.....	1,515	6,992	243	865	2,949	11,755	1,836	7,489	29,486	137,000
32.....	1,483	7,302	106	427	2,864	11,946	1,915	8,119	28,448	136,000
33.....	1,356	6,311	284	1,120	3,013	13,023	1,958	8,077	29,201	141,000
34.....	1,355	6,341	196	979	2,551	10,239	1,821	8,137	29,228	141,000
35.....	1,042	4,939	243	1,057	2,446	11,024	1,708	7,423	26,270	131,000
36.....	1,178	6,035	172	567	2,320	10,445	2,024	8,509	27,994	141,000
37.....	1,440	7,303	172	752	2,626	11,987	2,007	9,243	26,410	138,000
38.....	961	4,846	136	816	2,354	10,623	2,289	10,248	25,227	137,000
39.....	1,138	5,656	215	1,090	2,510	11,316	2,305	10,458	26,860	142,000
40.....	1,042	5,098	177	917	2,695	13,860	2,043	9,077	22,985	124,000
41.....	1,282	6,526	232	1,015	2,908	13,316	1,944	9,186	23,638	127,000
42.....	1,345	6,364	196	783	2,926	14,431	2,100	10,233	23,689	126,000
43.....	847	4,396	228	1,163	2,659	12,685	2,373	10,692	21,616	115,000
44.....	1,108	5,531	228	1,080	2,270	10,961	1,797	8,833	19,177	106,000
45.....	828	3,905	256	1,172	3,016	13,867	2,255	10,503	20,537	113,000
46.....	1,082	5,699	241	1,031	2,699	12,870	2,030	9,994	18,128	95,000
47.....	1,029	5,259	229	957	2,893	13,792	2,029	10,038	17,824	95,000
48.....	1,074	5,599	289	1,321	2,778	13,157	1,471	7,171	18,081	99,000
49.....	969	4,578	268	1,264	2,896	13,716	2,493	10,563	20,245	106,000
50.....	1,010	5,978	201	843	3,203	14,852	1,462	6,098	17,569	100,000
51.....	820	4,307	277	1,275	2,921	13,176	1,794	8,659	17,668	95,000
52.....	932	4,676	206	779	2,393	12,011	1,236	5,485	17,790	94,000
53.....	721	3,473	158	859	2,179	9,943	1,696	7,888	16,539	91,000
54.....	821	3,743	207	1,011	2,499	11,266	1,740	7,728	14,385	77,000
55.....	613	3,215	184	688	2,331	11,189	1,895	8,540	15,423	79,000
56.....	884	4,376	212	773	2,261	10,530	1,657	7,194	15,163	80,000
57.....	581	2,814	146	549	1,741	7,812	1,339	6,495	13,258	73,000
58.....	641	3,240	116	458	1,879	8,301	1,418	6,166	13,021	67,000
59.....	632	2,805	146	566	1,887	8,540	1,223	5,569	11,909	64,000
60.....	391	1,963	146	595	1,943	8,872	958	5,206	11,396	60,000
61.....	354	2,018	104	448	1,347	5,593	1,184	4,552	9,716	53,000
62.....	389	1,966	107	476	1,245	5,763	808	3,453	9,583	56,000
63.....	273	1,779	114	548	1,329	6,014	902	3,670	9,455	51,000
64.....	367	1,775	80	371	992	4,532	646	2,886	6,437	35,000
65.....	268	1,052	72	331	784	4,216	648	3,316	6,431	34,000
66.....	72	523	73	296	626	2,990	458	1,903	5,407	29,000
67.....	32	315	102	474	554	2,814	517	2,639	4,647	26,000
68.....	67	406	65	256	600	3,236	433	2,260	4,133	21,000
69.....	249	1,196	70	271	420	2,021	618	2,881	3,161	17,000
70 & over et plus....	704	3,801	570	2,556	4,564	20,669	3,461	15,230	23,826	140,000
Not Stated-Non déclaré.....	3,800	16,289	845	3,011	7,610	30,465	5,582	20,857	87,465	420,000
Total .....	60,776	254,390	12,740	47,266	137,395	558,116	102,579	405,375	1,250,026	5,587,000

TABLEAU 10 - RÉPARTITION PAR CATÉGORIE D'ÂGE - PROVINCES

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

Ontario		Manitoba		Saskatchewan		Alberta		British Columbia Colombie-Britannique		Canada	
Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
\$		\$		\$		\$		\$		\$	
22,316	277,584	14,040	28,787	11,103	22,982	20,026	42,327	29,242	68,040	342,331	744,089
50,654	138,636	7,571	19,552	5,664	14,356	9,810	25,015	12,088	34,659	141,633	375,537
51,630	159,175	7,232	21,279	5,340	14,796	8,511	24,941	12,374	39,840	134,759	400,000
47,759	158,296	6,093	19,565	5,202	15,968	8,683	26,858	11,360	39,232	127,517	408,788
43,773	156,925	6,036	20,123	4,813	16,681	7,889	26,565	10,750	39,707	116,833	400,856
46,278	178,362	6,590	23,296	4,767	17,531	8,893	32,748	10,351	39,738	121,254	449,265
46,063	184,687	5,588	20,900	4,286	15,862	8,207	32,094	9,836	41,624	113,601	442,227
45,935	188,495	4,714	18,170	3,824	15,739	7,806	31,997	9,705	42,036	112,659	453,695
46,398	200,036	5,335	21,752	4,104	17,306	8,324	35,601	11,102	48,181	113,106	476,078
42,906	187,992	4,305	17,855	4,056	17,671	8,176	35,715	11,180	50,313	106,583	458,296
43,853	200,845	4,704	20,423	4,039	18,017	8,091	36,481	10,109	48,239	105,946	474,973
46,799	226,638	5,182	23,318	4,407	19,181	8,362	40,471	9,845	46,691	111,791	525,124
44,191	219,165	5,176	22,445	4,022	19,037	8,486	42,248	11,286	55,886	108,812	526,650
48,312	241,299	4,296	19,318	3,901	18,734	8,691	44,401	10,755	52,960	112,853	551,103
46,021	233,768	4,787	23,962	3,763	17,582	8,001	41,274	11,626	57,524	110,208	544,899
48,696	246,547	5,145	24,948	3,997	19,825	8,954	44,997	11,416	58,246	110,643	554,005
48,214	255,204	5,167	26,908	3,834	19,902	8,141	41,276	10,035	53,751	110,086	568,640
48,163	250,009	5,253	24,195	3,151	16,129	8,465	44,540	11,704	60,695	110,041	566,147
46,484	245,954	4,572	21,905	3,872	20,200	7,429	40,254	12,070	62,418	106,092	557,603
47,989	250,942	4,698	21,884	3,858	19,291	7,876	39,748	10,782	57,946	108,997	564,220
46,729	248,868	5,180	26,657	3,837	20,103	7,085	39,370	11,796	63,357	104,161	554,418
44,734	239,315	4,925	23,280	3,630	18,595	7,390	38,035	10,565	57,511	101,712	536,753
48,000	255,923	4,497	22,308	4,310	22,521	8,128	42,682	12,858	72,953	108,528	577,293
43,449	229,608	4,864	25,466	3,086	16,154	7,270	37,343	13,206	68,080	100,222	524,034
41,863	215,601	3,478	18,203	3,659	19,894	5,675	29,995	9,824	53,865	89,677	473,282
40,421	208,411	4,400	22,743	4,064	21,013	6,327	34,494	9,885	52,186	92,452	484,598
37,259	199,860	4,431	22,878	3,546	17,195	5,755	30,705	10,481	58,315	86,189	457,264
38,218	206,880	4,795	23,092	4,315	21,625	5,753	30,753	9,235	49,428	86,781	459,918
37,997	208,575	4,672	22,679	3,474	17,364	5,368	28,960	10,407	59,716	86,023	465,172
39,947	212,433	4,961	24,924	3,194	16,487	6,327	33,676	10,377	56,113	92,056	481,536
37,030	198,329	4,098	20,502	3,344	16,795	5,317	26,572	10,700	56,873	84,261	449,967
37,727	202,513	3,935	19,429	3,758	17,405	5,462	27,731	9,666	50,305	84,392	441,946
31,121	167,096	3,985	18,015	3,308	16,677	4,717	24,861	9,229	50,123	75,261	395,941
31,520	172,708	3,979	20,152	3,435	17,350	4,635	23,933	8,773	48,101	73,927	397,946
31,279	165,952	3,418	17,367	3,085	15,305	4,756	23,510	9,077	47,471	71,517	372,134
30,920	166,730	3,810	17,683	2,952	14,651	4,235	21,622	8,616	45,694	71,170	370,006
25,976	139,969	3,446	16,351	2,763	13,666	4,292	21,984	8,194	42,215	65,054	338,565
25,262	138,208	2,794	12,728	2,210	10,388	4,065	19,199	7,474	38,565	59,209	311,452
26,116	139,209	2,919	13,599	2,650	12,183	4,037	19,729	6,785	36,589	59,690	307,690
22,540	120,112	3,158	15,590	2,593	12,169	3,482	16,091	6,724	33,845	54,529	280,111
22,819	120,067	3,279	14,320	1,968	9,147	3,599	18,135	5,610	28,371	52,176	267,957
23,815	121,059	2,722	13,053	2,252	11,395	2,747	12,428	5,509	29,277	49,840	254,132
19,022	95,875	3,022	14,319	1,661	7,076	2,621	12,061	4,315	22,191	42,927	219,911
18,194	94,604	2,040	9,175	1,810	8,532	2,972	14,444	5,086	24,728	42,334	216,027
15,820	78,347	2,222	10,825	1,555	7,973	2,077	10,025	3,000	17,525	33,273	169,879
14,578	82,221	2,034	9,213	1,357	6,965	2,166	9,244	3,124	15,130	31,578	166,994
10,675	57,176	1,120	4,623	991	5,122	1,372	6,846	2,165	11,007	23,076	121,152
11,174	56,960	1,380	6,302	1,107	5,035	1,290	5,644	3,189	14,564	24,087	121,912
9,268	48,925	947	4,414	817	4,158	990	4,764	2,104	9,320	19,468	99,464
7,048	37,527	752	3,473	854	3,579	1,016	4,321	1,472	7,354	15,762	80,463
58,470	333,236	7,572	36,481	11,045	47,552	9,958	42,723	19,601	91,909	150,227	736,219
93,093	434,288	11,586	52,715	10,371	43,396	20,093	90,564	26,270	123,062	270,069	1,245,272
44,518	9,597,145	236,905	1,023,148	195,004	854,263	339,798	1,531,995	512,933	2,433,470	4,927,373	22,421,607



TABLE 11 – INCOME DISTRIBUTION BY AGE AND SEX GROUPS

1963 TAXATION YEAR

(All money figures in thousands of dollars)

INCOME CLASS CATÉGORIE DE REVENU	Under – Moins de 25				25 – 29			
	Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
		\$		\$		\$		\$
<b>TAXABLE – IMPOSABLES</b>								
Under – Moins de \$2,000.....	133,710	201,077	141,570	212,183	27,430	39,384	36,600	54,638
\$ 2,000 to–à \$ 2,999.....	143,330	359,867	146,481	362,473	50,570	130,687	48,121	120,748
3,000 to–à 3,999.....	118,460	409,748	63,710	216,207	95,360	335,978	41,790	144,518
4,000 to–à 4,999.....	64,890	287,396	13,420	57,618	107,460	481,454	18,940	83,395
5,000 to–à 5,999.....	25,590	138,013	1,660	8,912	74,400	405,336	4,460	23,951
6,000 to–à 6,999.....	5,790	36,940	320	2,053	34,420	220,878	1,710	10,958
7,000 to–à 7,999.....	2,120	15,665	180	1,292	14,450	107,126	480	3,579
8,000 to–à 8,999.....	790	6,660	40	329	4,581	38,622	101	854
9,000 to–à 9,999.....	410	3,832	20	181	2,692	25,425	21	208
10,000 to–à 14,999.....	389	4,496	30	313	2,538	29,571	73	874
15,000 to–à 19,999.....	49	833	18	299	649	11,192	22	382
20,000 to–à 24,999.....	27	612	12	271	162	3,554	13	293
25,000 and over – et plus.....	41	1,430	16	570	143	4,965	17	993
<b>TOTAL.....</b>	<b>495,596</b>	<b>1,466,569</b>	<b>367,477</b>	<b>862,701</b>	<b>414,855</b>	<b>1,834,171</b>	<b>152,348</b>	<b>445,390</b>
<b>NON-TAXABLE – NON IMPOSABLES</b>								
Under – Moins de \$1,000.....	162,140	86,908	138,310	76,578	23,230	9,523	35,300	18,786
\$ 1,000 to–à \$ 1,999.....	49,940	65,232	26,860	32,080	22,840	33,129	7,690	9,800
2,000 to–à 2,999.....	12,180	28,555	2,240	5,144	21,990	53,813	1,370	3,189
3,000 and over – et plus.....	943	3,359	140	599	4,405	15,755	240	1,158
<b>TOTAL.....</b>	<b>225,203</b>	<b>184,055</b>	<b>167,550</b>	<b>114,402</b>	<b>72,465</b>	<b>112,221</b>	<b>44,600</b>	<b>32,932</b>

INCOME CLASS CATÉGORIE DE REVENU	30 – 34				35 – 39			
	Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
		\$		\$		\$		\$
<b>TAXABLE – IMPOSABLES</b>								
Under – Moins de \$2,000.....	16,403	22,633	31,230	46,559	13,843	18,842	32,070	48,801
\$ 2,000 to–à \$ 2,999.....	29,770	76,654	34,541	86,372	22,351	57,738	38,900	96,793
3,000 to–à 3,999.....	74,580	265,256	30,291	104,773	63,340	225,357	28,391	98,201
4,000 to–à 4,999.....	102,551	461,756	15,710	69,355	97,800	441,045	15,320	67,661
5,000 to–à 5,999.....	88,110	482,006	5,270	28,416	84,601	463,016	6,191	33,430
6,000 to–à 6,999.....	53,730	345,943	2,210	14,248	52,573	338,671	2,400	15,615
7,000 to–à 7,999.....	27,322	203,302	640	4,770	31,301	233,496	811	6,138
8,000 to–à 8,999.....	13,515	114,178	460	3,849	16,333	137,814	341	2,862
9,000 to–à 9,999.....	7,996	75,288	150	1,397	10,669	100,783	291	2,750
10,000 to–à 14,999.....	11,253	131,766	247	2,838	19,751	230,541	462	5,376
15,000 to–à 19,999.....	1,887	32,395	66	1,125	4,153	70,739	126	2,207
20,000 to–à 24,999.....	825	18,241	20	443	1,707	37,804	42	927
25,000 and over – et plus.....	807	28,003	26	1,184	2,009	70,782	83	3,224
<b>TOTAL.....</b>	<b>428,749</b>	<b>2,257,419</b>	<b>120,861</b>	<b>365,330</b>	<b>420,431</b>	<b>2,426,630</b>	<b>125,428</b>	<b>383,986</b>
<b>NON-TAXABLE – NON IMPOSABLES</b>								
Under – Moins de \$1,000.....	17,790	6,606	27,760	14,836	16,520	5,040	28,100	15,237
\$ 1,000 to–à \$ 1,999.....	18,400	27,684	7,160	9,167	19,490	29,485	8,550	11,123
2,000 to–à 2,999.....	24,240	60,725	1,830	4,296	25,100	62,557	2,990	7,107
3,000 and over – et plus.....	12,833	47,392	451	1,798	18,722	70,316	692	2,703
<b>TOTAL.....</b>	<b>73,263</b>	<b>142,407</b>	<b>37,201</b>	<b>30,097</b>	<b>79,832</b>	<b>167,399</b>	<b>40,332</b>	<b>36,169</b>

TABLEAU 11 – DISTRIBUTION DES REVENUS PAR GROUPE SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INCOME CLASS CATÉGORIE DE REVENU	40 – 44				45 – 49			
	Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
		\$		\$		\$		\$
<b>TAXABLE – IMPOSABLES</b>								
Under – Moins de \$2,000.....	11,394	15,297	33,601	51,786	11,088	15,441	31,046	47,856
2,000 to – à \$ 2,999.....	19,820	51,178	38,960	96,957	20,981	53,588	35,592	88,325
3,000 to – à 3,999.....	51,742	184,549	29,942	103,605	50,660	179,664	25,740	89,207
4,000 to – à 4,999.....	86,700	391,668	15,210	67,105	71,942	324,468	14,591	65,115
5,000 to – à 5,999.....	75,422	411,384	5,950	32,081	59,550	324,938	6,441	35,032
6,000 to – à 6,999.....	46,272	298,872	2,020	13,043	36,082	232,971	3,063	19,769
7,000 to – à 7,999.....	26,940	200,092	1,770	13,045	21,814	162,451	1,621	12,160
8,000 to – à 8,999.....	15,487	131,195	530	4,521	13,308	112,884	951	8,168
9,000 to – à 9,999.....	10,450	98,818	560	5,270	8,537	80,729	322	3,065
10,000 to – à 14,999.....	19,990	236,600	825	9,706	18,422	218,664	898	10,191
15,000 to – à 19,999.....	5,546	94,096	190	3,115	5,336	90,603	190	3,219
20,000 to – à 24,999.....	2,133	47,445	59	1,289	2,020	44,781	78	1,740
25,000 and over – et plus.....	2,691	98,815	96	4,248	3,093	117,220	135	6,238
<b>TOTAL.....</b>	<b>374,587</b>	<b>2,260,009</b>	<b>129,713</b>	<b>405,771</b>	<b>322,833</b>	<b>1,958,403</b>	<b>120,668</b>	<b>390,085</b>
<b>NON-TAXABLE – NON IMPOSABLES</b>								
Under – Moins de \$1,000.....	15,900	663	26,660	14,517	15,240	474	22,420	11,992
1,000 to – à \$ 1,999.....	18,020	27,217	8,050	10,792	18,570	28,069	8,160	10,859
2,000 to – à 2,999.....	23,550	59,423	2,580	6,045	21,090	52,604	2,320	5,445
3,000 and over – et plus.....	22,169	84,936	691	2,857	16,445	63,699	590	2,267
<b>TOTAL.....</b>	<b>79,639</b>	<b>172,239</b>	<b>37,981</b>	<b>34,210</b>	<b>71,345</b>	<b>144,845</b>	<b>33,490</b>	<b>30,563</b>

INCOME CLASS CATÉGORIE DE REVENU	50 – 54				55 – 59			
	Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
		\$		\$		\$		\$
<b>TAXABLE – IMPOSABLES</b>								
Under – Moins de \$2,000.....	9,776	14,369	24,173	37,490	9,322	14,321	21,071	32,845
2,000 to – à \$ 2,999.....	23,682	60,812	32,690	81,294	24,451	62,678	23,100	57,290
3,000 to – à 3,999.....	51,064	180,712	20,302	69,934	44,482	157,298	15,720	54,477
4,000 to – à 4,999.....	62,990	284,077	13,261	58,823	48,990	219,297	9,121	40,836
5,000 to – à 5,999.....	47,302	258,615	6,500	35,269	36,790	200,480	4,920	27,020
6,000 to – à 6,999.....	29,441	190,296	2,870	18,525	20,111	129,630	2,850	18,349
7,000 to – à 7,999.....	17,971	134,029	1,870	14,003	12,604	94,216	1,781	13,314
8,000 to – à 8,999.....	10,087	85,502	961	8,120	7,973	67,480	630	5,359
9,000 to – à 9,999.....	7,357	69,535	510	4,764	5,272	49,872	651	6,214
10,000 to – à 14,999.....	15,964	190,125	860	10,160	10,817	129,259	863	10,058
15,000 to – à 19,999.....	4,266	72,808	215	3,650	3,313	57,112	223	3,859
20,000 to – à 24,999.....	1,944	43,243	89	1,977	1,618	35,949	183	3,913
25,000 and over – et plus.....	3,065	122,627	148	7,176	2,659	110,582	137	6,119
<b>TOTAL.....</b>	<b>284,909</b>	<b>1,706,749</b>	<b>104,449</b>	<b>351,185</b>	<b>228,402</b>	<b>1,328,172</b>	<b>81,250</b>	<b>279,653</b>
<b>NON-TAXABLE – NON IMPOSABLES</b>								
Under – Moins de \$1,000.....	16,690	3,567	17,530	8,864	15,890	6,129	11,490	6,308
1,000 to – à \$ 1,999.....	19,720	29,862	6,070	8,328	19,470	29,555	5,310	6,960
2,000 to – à 2,999.....	18,130	44,054	2,400	5,643	12,930	30,729	890	2,008
3,000 and over – et plus.....	10,024	38,211	323	1,256	4,981	18,826	80	335
<b>TOTAL.....</b>	<b>64,564</b>	<b>115,693</b>	<b>26,323</b>	<b>24,091</b>	<b>53,271</b>	<b>85,240</b>	<b>17,770</b>	<b>15,612</b>

TABLE 11 – INCOME DISTRIBUTION BY AGE AND SEX GROUPS  
TABLEAU 11 – DISTRIBUTION DES REVENUS PAR GROUPE SELON L'ÂGE ET LE SEXE

1963 TAXATION YEAR – ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars – *En millions de dollars*)

INCOME CLASS CATÉGORIE DE REVENU	60 – 64				65 – 69			
	Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
		\$		\$		\$		\$
<b>TAXABLE – IMPOSABLES</b>								
Under – Moins de \$2,000.....	7,383	11,149	13,940	21,066	3,903	6,489	4,632	8,122
\$ 2,000 to–à \$ 2,999.....	23,620	60,127	14,660	36,535	14,260	37,102	10,381	25,659
3,000 to–à 3,999.....	36,581	128,601	8,440	28,988	21,632	75,250	5,960	20,890
4,000 to–à 4,999.....	36,294	162,265	6,650	29,607	15,482	68,833	3,371	15,085
5,000 to–à 5,999.....	22,841	124,545	3,181	17,371	9,661	52,542	1,740	9,346
6,000 to–à 6,999.....	12,333	79,712	1,661	10,695	4,992	32,255	1,420	9,249
7,000 to–à 7,999.....	7,573	56,360	1,220	9,009	3,415	25,382	500	3,768
8,000 to–à 8,999.....	4,931	41,733	980	8,301	2,273	19,228	480	4,059
9,000 to–à 9,999.....	2,679	25,416	371	3,498	1,221	11,565	381	3,576
10,000 to–à 14,999.....	8,154	97,067	947	10,947	3,695	44,755	672	8,014
15,000 to–à 19,999.....	2,571	44,125	187	3,240	1,579	26,835	200	3,465
20,000 to–à 24,999.....	1,212	26,606	92	2,072	624	13,864	123	2,717
25,000 and over – et plus.....	1,903	82,249	146	6,619	1,179	53,130	195	8,801
<b>TOTAL</b> .....	168,075	939,957	52,475	187,950	83,916	467,232	30,055	122,753
<b>NON-TAXABLE – NON IMPOSABLES</b>								
Under – Moins de \$1,000.....	14,780	3,655	9,190	4,626	13,101	5,197	6,060	3,468
\$ 1,000 to–à \$ 1,999.....	18,520	28,171	3,610	4,599	21,730	32,371	9,310	12,872
2,000 to–à 2,999.....	9,580	22,301	410	903	15,810	38,000	820	1,944
3,000 and over – et plus.....	2,383	9,667	42	190	2,265	8,409	40	181
<b>TOTAL</b> .....	45,263	63,795	13,252	10,318	52,906	83,977	16,230	18,464
INCOME CLASS CATÉGORIE DE REVENU	70 and over – et plus				Grand Total – Total global			
	Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
		\$		\$		\$		\$
<b>TAXABLE – IMPOSABLES</b>								
Under – Moins de \$2,000.....	7,454	12,620	8,950	15,748	269,090	396,359	405,128	616,867
\$ 2,000 to–à \$ 2,999.....	28,191	71,527	19,551	48,152	427,286	1,088,479	469,287	1,165,795
3,000 to–à 3,999.....	22,000	76,034	10,282	35,718	664,572	2,340,488	296,868	1,022,852
4,000 to–à 4,999.....	13,692	60,716	4,150	18,373	745,884	3,349,253	137,886	608,993
5,000 to–à 5,999.....	6,822	37,181	2,532	13,870	555,811	3,033,225	51,785	280,688
6,000 to–à 6,999.....	4,713	30,384	1,400	9,045	315,249	2,031,488	23,666	152,888
7,000 to–à 7,999.....	3,153	23,653	1,272	9,500	177,647	1,322,699	12,955	96,665
8,000 to–à 8,999.....	2,316	19,560	682	5,792	96,027	812,212	6,557	55,601
9,000 to–à 9,999.....	2,087	19,805	405	3,816	62,998	595,367	3,984	37,595
10,000 to–à 14,999.....	3,819	46,601	1,652	19,809	122,891	1,456,283	8,306	97,427
15,000 to–à 19,999.....	1,577	27,211	537	9,201	33,417	570,655	2,151	36,803
20,000 to–à 24,999.....	701	15,584	235	5,203	14,282	316,979	1,035	22,833
25,000 and over – et plus.....	1,489	74,268	565	26,849	20,909	835,534	1,702	77,581
<b>TOTAL</b> .....	98,014	515,143	52,213	221,076	3,506,063	18,149,019	1,421,310	4,272,588
<b>NON-TAXABLE – NON IMPOSABLES</b>								
Under – Moins de \$1,000.....	9,060	5,260	3,300	1,670	346,411	139,250	351,470	189,559
\$ 1,000 to–à \$ 1,999.....	29,790	44,312	11,490	16,061	273,760	400,202	109,480	141,861
2,000 to–à 2,999.....	14,900	35,179	1,600	3,772	213,510	522,331	20,860	48,757
3,000 and over – et plus.....	1,240	5,560	267	1,359	104,227	395,661	3,852	15,882
<b>TOTAL</b> .....	54,990	90,311	16,657	22,863	937,908	1,457,444	485,662	396,058



TABLE 12 – OCCUPATIONAL DISTRIBUTION BY AGE AND SEX  
TABLEAU 12 – DISTRIBUTION DES OCCUPATIONS PAR GROUPE SELON L'ÂGE ET LE SEXE

1963 TAXATION YEAR – ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars – En millions de dollars)

OCCUPATION		Under – Moins de 25				25 – 29			
		Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
		Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu
TAXABLE	IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	484,132	1,427,894	365,784	856,824	390,291	1,715,369	149,896	436,846
Farmers and Fishermen....	Cultivateurs et pêcheurs....	3,272	9,038	1	11	4,312	16,541	83	357
Professionals.....	Professions libérales.....	588	1,889	140	377	2,545	19,781	322	1,150
Salesmen.....	Vendeurs.....	1,970	6,588	20	40	4,622	22,128	61	180
Business Proprietors.....	Propriétaires d'entreprises....	4,488	15,187	603	1,523	12,158	54,883	851	2,514
Investors and Pensioners...	Portefeuellistes et pensionnés	816	5,003	807	3,771	766	4,966	863	4,198
Unclassified.....	Non classés.....	330	970	122	155	161	504	272	146
Total.....	Total.....	495,596	1,466,569	367,477	862,701	414,855	1,834,171	152,348	445,390
NON-TAXABLE	NON-IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	217,971	176,781	165,820	113,388	58,401	94,500	43,010	31,800
Farmers and Fishermen....	Cultivateurs et pêcheurs....	3,000	2,681	20	15	6,460	7,910	40	45
Professionals.....	Professions libérales.....	180	163	60	54	280	361	180	143
Salesmen.....	Vendeurs.....	640	914	50	32	780	1,533	60	4
Business Proprietors.....	Propriétaires d'entreprises....	2,261	2,800	560	475	5,522	7,177	600	371
Investors and Pensioners...	Portefeuellistes et pensionnés	611	542	450	254	512	505	440	419
Unclassified.....	Non classés.....	540	174	590	184	510	235	270	150
Total.....	Total.....	225,203	184,055	167,550	114,402	72,465	112,221	44,600	32,932
OCCUPATION		30 – 34				35 – 39			
		Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
		Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu
TAXABLE	IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	388,260	2,002,198	117,384	351,887	371,975	2,079,028	119,875	359,998
Farmers and Fishermen....	Cultivateurs et pêcheurs....	6,702	30,783	81	279	9,082	43,017	243	901
Professionals.....	Professions libérales.....	5,941	69,509	685	2,661	6,443	102,649	545	2,713
Salesmen.....	Vendeurs.....	6,231	37,088	161	513	6,537	44,129	180	643
Business Proprietors.....	Propriétaires d'entreprises....	19,988	107,317	1,166	3,650	24,240	141,382	2,090	6,955
Investors and Pensioners...	Portefeuellistes et pensionnés	1,355	9,670	1,212	5,948	1,939	15,225	2,224	12,025
Unclassified.....	Non classés.....	272	855	172	391	215	1,200	271	751
Total.....	Total.....	428,749	2,257,419	120,861	365,330	420,431	2,426,630	125,428	383,986
NON-TAXABLE	NON-IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	51,978	103,611	34,440	27,956	52,387	113,910	36,440	32,667
Farmers and Fishermen....	Cultivateurs et pêcheurs....	10,152	17,739	120	4	13,609	24,856	200	148
Professionals.....	Professions libérales.....	420	613	181	220	282	558	81	97
Salesmen.....	Vendeurs.....	860	1,692	160	221	1,340	3,234	160	222
Business Proprietors.....	Propriétaires d'entreprises....	8,701	17,352	980	917	10,562	23,279	1,810	1,838
Investors and Pensioners...	Portefeuellistes et pensionnés	621	813	1,120	680	780	1,034	1,361	921
Unclassified.....	Non classés.....	531	587	200	107	872	528	280	277
Total.....	Total.....	73,263	142,407	37,201	30,097	79,832	167,399	40,332	36,169

TABLE 12 – OCCUPATIONAL DISTRIBUTION BY AGE AND SEX GROUPS

1963 TAXATION YEAR

(All money figures in thousands of dollars)

OCCUPATION		40 – 44				45 – 49			
		Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
		Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu
TAXABLE	IMPOSABLES		\$		\$		\$		\$
Employees.....	Employés.....	326,003	1,894,837	122,718	373,266	273,980	1,608,938	111,742	350,85
Farmers and Fishermen....	Cultivateurs et pêcheurs....	9,334	48,497	164	749	10,984	56,433	335	1,07
Professionals.....	Professions libérales.....	6,120	105,248	765	3,911	4,462	79,514	384	1,74
Salesmen.....	Vendeurs.....	7,439	50,565	323	1,644	6,054	41,878	411	1,79
Business Proprietors.....	Propriétaires d'entreprises....	22,595	136,682	2,631	8,844	22,904	138,697	2,960	10,80
Investors and Pensioners...	Portefeuellistes et pensionnés	2,870	23,421	2,699	15,939	3,851	30,355	4,403	22,56
Unclassified.....	Non classés.....	226	759	413	1,419	598	2,589	433	1,25
Total.....	Total.....	374,587	2,260,009	129,713	405,771	322,833	1,958,403	120,668	390,08
NON-TAXABLE	NON-IMPOSABLES								
Employees.....	Employés.....	49,301	117,099	32,860	30,629	41,798	95,269	28,040	25,79
Farmers and Fishermen....	Cultivateurs et pêcheurs....	14,924	26,888	320	297	15,807	28,811	480	37
Professionals.....	Professions libérales.....	250	362	121	119	160	373	20	3
Salesmen.....	Vendeurs.....	1,120	2,403	240	175	1,281	2,452	180	16
Business Proprietors.....	Propriétaires d'entreprises....	11,464	22,643	1,990	1,548	10,057	15,903	1,830	1,49
Investors and Pensioners...	Portefeuellistes et pensionnés	1,400	2,203	1,930	1,293	1,232	1,776	2,500	2,41
Unclassified.....	Non classés.....	1,180	640	520	150	1,010	261	440	28
Total.....	Total.....	79,639	172,239	37,981	34,210	71,345	144,845	33,490	30,56
		50 – 54				55 – 59			
		Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
		Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu
TAXABLE	IMPOSABLES		\$		\$		\$		\$
Employees.....	Employés.....	238,604	1,389,094	93,163	302,419	188,331	1,059,923	68,508	228,50
Farmers and Fishermen....	Cultivateurs et pêcheurs....	10,253	50,196	513	1,692	9,067	41,945	957	2,77
Professionals.....	Professions libérales.....	3,104	59,070	591	2,573	2,714	48,373	585	2,63
Salesmen.....	Vendeurs.....	4,781	33,012	205	637	3,426	23,311	168	92
Business Proprietors.....	Propriétaires d'entreprises....	22,049	128,259	2,795	10,232	16,851	96,022	2,065	7,56
Investors and Pensioners...	Portefeuellistes et pensionnés	5,014	41,433	7,076	33,282	6,879	52,955	8,525	36,07
Unclassified.....	Non classés.....	1,104	5,685	106	349	1,134	5,643	442	1,17
Total.....	Total.....	284,909	1,706,749	104,449	351,185	228,402	1,328,172	81,250	279,65
NON-TAXABLE	NON-IMPOSABLES								
Employees.....	Employés.....	34,862	68,905	19,601	18,648	25,467	44,658	11,760	11,05
Farmers and Fishermen....	Cultivateurs et pêcheurs....	14,213	21,376	401	285	13,546	19,857	720	35
Professionals.....	Professions libérales.....	280	515	80	60	161	285	100	10
Salesmen.....	Vendeurs.....	970	1,763	181	132	610	938	120	10
Business Proprietors.....	Propriétaires d'entreprises....	10,779	19,723	2,080	1,982	8,736	14,012	1,500	1,15
Investors and Pensioners...	Portefeuellistes et pensionnés	2,250	2,668	3,620	2,863	3,141	4,310	3,160	2,50
Unclassified.....	Non classés.....	1,210	743	360	123	1,610	1,180	410	25
Total.....	Total.....	64,564	115,693	26,323	24,091	53,271	85,240	17,770	15,61

TABLEAU 12 – DISTRIBUTION DES OCCUPATIONS PAR GROUPE SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

OCCUPATION		60 – 64				65 – 69			
		Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
		Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu
TAXABLE	IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	133,824	723,825	36,783	127,017	52,804	279,319	14,199	50,885
Farmers and Fishermen....	Cultivateurs et pêcheurs....	7,465	33,326	994	3,241	4,513	22,520	730	2,223
Professionals.....	Professions libérales.....	2,244	34,412	608	2,051	1,737	22,955	330	1,391
Salesmen.....	Vendeurs.....	2,119	14,709	187	676	1,145	8,095	62	213
Business Proprietors.....	Propriétaires d'entreprises...	11,874	62,466	1,220	4,563	5,742	34,829	924	4,094
Investors and Pensioners...	Portefeunistes et pensionnés	9,571	64,848	12,183	49,066	17,233	95,878	13,237	62,450
Unclassified.....	Non classés.....	978	6,370	500	1,336	742	3,636	573	1,497
Total.....	Total.....	168,075	939,957	52,475	187,950	83,916	467,232	30,055	122,753
NON-TAXABLE	NON-IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	19,038	30,194	6,481	5,381	19,255	32,426	5,770	7,205
Farmers and Fishermen....	Cultivateurs et pêcheurs....	11,674	14,790	741	635	8,416	11,693	970	981
Professionals.....	Professions libérales.....	100	95	80	92	260	380	80	81
Salesmen.....	Vendeurs.....	430	810	60	45	380	676	60	100
Business Proprietors.....	Propriétaires d'entreprises...	6,761	9,400	880	738	5,062	8,674	840	832
Investors and Pensioners...	Portefeunistes et pensionnés	5,790	7,594	4,600	3,185	17,342	28,152	7,890	8,815
Unclassified.....	Non classés.....	1,470	1,102	410	243	2,191	1,976	620	453
Total.....	Total.....	45,263	63,795	13,252	10,318	52,906	83,977	16,230	18,464
OCCUPATION		70 and over – et plus				Grand Total – Total global			
		Male – Hommes		Female – Femmes		Male – Hommes		Female – Femmes	
		Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu	Number — Nombre	Income — Revenu
TAXABLE	IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	30,661	166,337	5,008	17,870	3,018,350	15,027,568	1,277,141	3,660,271
Farmers and Fishermen....	Cultivateurs et pêcheurs....	8,625	39,267	2,023	6,651	89,623	420,846	6,580	21,660
Professionals.....	Professions libérales.....	1,675	19,401	346	1,142	41,446	626,228	5,820	25,112
Salesmen.....	Vendeurs.....	991	6,117	60	176	49,286	314,453	2,025	8,287
Business Proprietors.....	Propriétaires d'entreprises...	5,337	33,285	1,197	5,184	192,098	1,089,311	21,909	78,527
Investors and Pensioners...	Portefeunistes et pensionnés	48,730	242,165	42,630	185,135	106,082	628,791	103,254	464,066
Unclassified.....	Non classés.....	1,995	8,571	949	4,918	9,178	41,822	4,581	14,667
Total.....	Total.....	98,014	515,143	52,213	221,076	3,506,063	18,149,019	1,421,310	4,272,588
NON-TAXABLE	NON-IMPOSABLES	\$		\$		\$		\$	
Employees.....	Employés.....	6,170	11,732	880	1,239	613,058	942,439	411,522	325,800
Farmers and Fishermen....	Cultivateurs et pêcheurs....	8,202	13,525	1,530	1,283	128,717	202,121	6,182	5,028
Professionals.....	Professions libérales.....	120	169	40	31	2,655	3,674	1,083	1,136
Salesmen.....	Vendeurs.....	360	722			9,691	19,017	1,431	1,389
Business Proprietors.....	Propriétaires d'entreprises...	3,641	5,671	570	717	95,886	167,080	16,141	14,117
Investors and Pensioners...	Portefeunistes et pensionnés	33,807	54,799	12,796	18,355	71,357	109,833	43,572	44,824
Unclassified.....	Non classés.....	2,690	3,693	841	1,238	16,544	13,281	5,731	3,764
Total.....	Total.....	54,990	90,311	16,657	22,863	937,908	1,457,444	485,662	396,058



TABLE 13 - INCOME DISTRIBUTION BY OCCUPATIONAL CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

INCOME CLASS CATÉGORIE DE REVENU	BUSINESS EMPLOYEES EMPLOYÉS D'ENTREPRISES			EMPLOYEES OF INSTITUTIONS EMPLOYÉS D'INSTITUTIONS			TEACHERS AND PROFESSORS INSTITUTEURS ET PROFESSEURS		
	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	461,231	693,400	26,139	57,860	88,181	3,472	16,450	25,697	865
\$ 2,000 to -à \$ 2,999	581,010	1,459,833	92,646	80,420	199,892	13,161	26,220	65,717	4,094
3,000 to -à 3,999	632,860	2,216,194	154,071	50,740	176,117	14,102	34,730	120,982	10,094
4,000 to -à 4,999	601,380	2,694,613	204,747	29,670	131,144	12,087	28,130	125,864	12,138
5,000 to -à 5,999	419,500	2,288,770	198,289	8,600	46,473	4,316	22,040	120,423	12,412
6,000 to -à 6,999	237,124	1,527,270	149,624	3,310	21,295	2,239	15,070	97,827	10,886
7,000 to -à 7,999	126,453	940,764	101,592	2,330	17,294	1,976	9,970	74,585	8,816
8,000 to -à 8,999	61,316	518,336	61,445	1,160	9,837	1,198	6,990	59,157	7,241
9,000 to -à 9,999	38,678	365,519	46,522	841	7,945	970	5,194	48,747	6,553
10,000 to -à 14,999	67,239	792,436	117,478	1,676	19,775	2,840	8,683	99,548	14,533
15,000 to -à 19,999	16,642	283,201	54,128	546	9,266	1,822	551	9,370	1,757
20,000 to -à 24,999	6,317	139,901	32,296	195	4,336	1,012	103	2,278	522
25,000 and over - et plus	9,307	365,006	116,566	140	4,351	1,212	34	1,039	284
<b>TOTAL</b>	<b>3,259,057</b>	<b>14,285,243</b>	<b>1,355,545</b>	<b>237,488</b>	<b>735,903</b>	<b>60,408</b>	<b>174,165</b>	<b>851,234</b>	<b>90,196</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	459,410	256,760		38,590	23,048		7,510	4,950	
\$ 1,000 to -à \$ 1,999	186,820	260,468		14,080	18,820		5,530	6,780	
2,000 to -à 2,999	108,380	265,011		7,140	16,960		1,460	3,552	
3,000 and over - et plus	53,384	198,035		2,821	9,952		590	2,185	
<b>TOTAL</b>	<b>807,994</b>	<b>980,275</b>		<b>62,631</b>	<b>68,779</b>		<b>15,090</b>	<b>17,466</b>	

INCOME CLASS CATÉGORIE DE REVENU	FEDERAL EMPLOYEES EMPLOYÉS FÉDÉRAUX			PROVINCIAL EMPLOYEES EMPLOYÉS PROVINCIAUX			MUNICIPAL EMPLOYEES EMPLOYÉS MUNICIPAUX		
	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	14,050	19,631	795	17,820	27,199	1,023	12,350	18,352	707
\$ 2,000 to -à \$ 2,999	22,600	58,438	3,737	32,760	84,706	5,261	19,390	49,656	3,014
3,000 to -à 3,999	36,340	127,962	8,503	46,070	160,845	10,814	32,630	115,638	7,516
4,000 to -à 4,999	47,780	216,015	16,536	37,560	168,047	12,846	51,050	229,566	16,690
5,000 to -à 5,999	37,910	205,748	17,283	22,850	124,883	10,732	37,540	204,279	16,607
6,000 to -à 6,999	16,000	102,788	9,851	13,770	89,046	8,620	13,990	89,706	8,388
7,000 to -à 7,999	8,920	66,597	6,978	8,220	61,238	6,414	5,370	39,906	4,083
8,000 to -à 8,999	4,551	38,499	4,514	5,130	43,511	5,121	3,131	26,582	3,140
9,000 to -à 9,999	3,533	33,480	4,116	2,261	21,319	2,674	1,681	15,971	1,897
10,000 to -à 14,999	5,469	63,927	9,283	4,575	54,556	8,100	2,121	25,084	3,740
15,000 to -à 19,999	815	13,752	2,622	684	11,143	2,032	441	7,166	1,257
20,000 to -à 24,999	180	3,961	982	180	3,898	838	43	951	222
25,000 and over - et plus	77	2,383	661	58	1,711	459	23	742	197
<b>TOTAL</b>	<b>198,225</b>	<b>953,182</b>	<b>85,860</b>	<b>191,938</b>	<b>852,104</b>	<b>74,935</b>	<b>179,760</b>	<b>823,599</b>	<b>67,447</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	19,020	7,748		20,670	11,419		13,990	7,851	
\$ 1,000 to -à \$ 1,999	6,780	9,318		11,000	15,354		8,860	12,418	
2,000 to -à 2,999	3,650	8,885		6,490	16,112		4,900	11,776	
3,000 and over - et plus	4,450	17,414		4,090	14,648		4,230	15,836	
<b>TOTAL</b>	<b>33,900</b>	<b>43,366</b>		<b>42,250</b>	<b>57,534</b>		<b>31,980</b>	<b>47,881</b>	

TABLEAU 13 - RÉPARTITION DU REVENU PAR CATÉGORIE D'OCCUPATION

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

INCOME CLASS CATÉGORIE DE REVENU	UNCLASSIFIED EMPLOYEES EMPLOYÉS NON CLASSÉS			TOTAL EMPLOYEES TOTAL, EMPLOYÉS			TOTAL FARMERS TOTAL, CULTIVATEURS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	14,960	22,452	840	594,721	894,912	33,843	10,934	16,269	603
2,000 to-d \$ 2,999	14,590	36,021	2,304	776,990	1,954,264	124,217	18,070	45,810	1,814
3,000 to-d 3,999	12,240	42,487	3,438	845,610	2,960,224	208,538	20,222	70,451	3,286
4,000 to-d 4,999	5,560	24,465	2,106	801,130	3,589,714	277,151	14,760	65,733	4,154
5,000 to-d 5,999	2,360	12,849	1,124	550,800	3,003,425	260,759	9,022	49,051	4,123
6,000 to-d 6,999	1,700	10,929	963	300,964	1,938,859	190,572	5,921	38,323	3,667
7,000 to-d 7,999	1,010	7,522	701	162,273	1,207,906	130,559	4,100	30,485	3,231
8,000 to-d 8,999	580	4,822	513	82,858	700,743	83,173	2,343	19,700	2,438
9,000 to-d 9,999	452	4,300	488	52,640	497,282	63,215	1,770	16,715	2,188
10,000 to-d 14,999	1,071	12,785	1,748	90,834	1,068,110	157,722	3,711	43,988	6,871
15,000 to-d 19,999	189	3,227	549	19,868	337,125	64,164	758	12,955	2,687
20,000 to-d 24,999	66	1,470	327	7,084	156,796	36,205	225	4,980	1,166
25,000 and over - et plus	80	3,247	913	9,719	378,480	120,290	190	7,222	2,159
<b>TOTAL</b>	<b>54,858</b>	<b>186,574</b>	<b>16,015</b>	<b>4,295,491</b>	<b>18,687,839</b>	<b>1,750,407</b>	<b>92,026</b>	<b>421,682</b>	<b>38,388</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	14,600	8,398		573,790	320,174		38,850	3,640-	
1,000 to-d \$ 1,999	7,880	10,684		240,950	333,842		42,060	62,826	
2,000 to-d 2,999	4,170	10,007		136,190	332,304		35,530	86,924	
3,000 and over - et plus	4,085	23,849		73,650	281,919		14,179	54,207	
<b>TOTAL</b>	<b>30,735</b>	<b>52,938</b>		<b>1,024,580</b>	<b>1,268,239</b>		<b>130,619</b>	<b>200,318</b>	
INCOME CLASS CATÉGORIE DE REVENU	TOTAL FISHERMEN TOTAL, PÊCHEURS			ACCOUNTANTS COMPTABLES			MEDICAL DOCTORS AND SURGEONS MÉDECINS ET CHIRURGIENS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	590	899	39	205	325	81	161	270	19
2,000 to-d \$ 2,999	580	1,462	64	140	335	14	220	570	38
3,000 to-d 3,999	760	2,699	137	360	1,214	72	421	1,473	110
4,000 to-d 4,999	700	3,076	193	340	1,527	115	391	1,749	160
5,000 to-d 5,999	460	2,473	199	420	2,308	188	500	2,718	272
6,000 to-d 6,999	360	2,324	240	360	2,321	201	500	3,244	273
7,000 to-d 7,999	140	1,039	134	380	2,818	281	401	3,038	362
8,000 to-d 8,999	160	1,386	181	280	2,351	260	441	3,756	464
9,000 to-d 9,999	72	670	98	282	2,650	324	445	4,177	490
10,000 to-d 14,999	267	3,090	491	849	10,574	1,660	2,754	34,271	5,288
15,000 to-d 19,999	63	1,053	190	447	7,650	1,468	2,641	46,264	9,052
20,000 to-d 24,999	16	352	75	217	4,846	1,132	2,249	50,326	11,742
25,000 and over - et plus	9	303	95	310	11,543	3,497	3,895	140,011	43,044
<b>TOTAL</b>	<b>4,177</b>	<b>20,823</b>	<b>2,136</b>	<b>4,590</b>	<b>50,462</b>	<b>9,293</b>	<b>15,019</b>	<b>291,869</b>	<b>71,316</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	1,180	403		80	18-		20	24-	
1,000 to-d \$ 1,999	1,620	2,398		140	183		60	81	
2,000 to-d 2,999	1,070	2,555					60	157	
3,000 and over - et plus	410	1,475					42	229	
<b>TOTAL</b>	<b>4,280</b>	<b>6,831</b>		<b>220</b>	<b>165</b>		<b>182</b>	<b>443</b>	



TABLE 13 - INCOME DISTRIBUTION BY OCCUPATIONAL CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

INCOME CLASS CATEGORIE DE REVENU	DENTISTS DENTISTES			LAWYERS AND NOTARIES AVOCATS ET NOTAIRES			CONSULTING ENGINEERS AND ARCHITECTS INGÉNIEURS ET ARCHITECTES CONSEILS		
	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	40	70	4	25	25	47	80	56	37
\$ 2,000 to-\$ 2,999	180	464	19	200	507	21	80	202	10
3,000 to-\$ 3,999	120	430	20	160	547	33	120	394	23
4,000 to-\$ 4,999	190	831	62	440	1,954	128	140	631	50
5,000 to-\$ 5,999	160	861	63	340	1,861	188	80	414	25
6,000 to-\$ 6,999	300	1,949	185	560	3,664	363	200	1,283	131
7,000 to-\$ 7,999	340	2,547	302	561	4,201	439	180	1,340	126
8,000 to-\$ 8,999	281	2,415	329	302	2,592	303	180	1,515	174
9,000 to-\$ 9,999	282	2,632	356	449	4,254	580	160	1,536	195
10,000 to-\$ 14,999	1,301	16,060	2,555	1,782	22,005	3,586	574	6,984	1,066
15,000 to-\$ 19,999	959	16,620	3,363	1,084	18,798	3,814	290	5,003	965
20,000 to-\$ 24,999	534	11,811	2,832	633	14,181	3,324	158	3,520	817
25,000 and over - et plus	405	12,964	3,869	1,192	51,244	17,326	352	16,002	5,382
<b>TOTAL</b>	<b>5,092</b>	<b>69,653</b>	<b>13,956</b>	<b>7,728</b>	<b>125,832</b>	<b>30,150</b>	<b>2,594</b>	<b>38,880</b>	<b>9,001</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	40	32		140	19		140	407-	
\$ 1,000 to-\$ 1,999	60	80		80	120		40	56	
2,000 to-\$ 2,999				80	189		20	53	
3,000 and over - et plus		12		80	264		21	81	
<b>TOTAL</b>	<b>101</b>	<b>124</b>		<b>380</b>	<b>592</b>		<b>221</b>	<b>216-</b>	

INCOME CLASS CATEGORIE DE REVENU	ENTERTAINERS AND ARTISTS ARTISTES, ATHLÈTES, ETC.			OTHER PROFESSIONALS AUTRES PROFESSIONS LIBÉRALES			TOTAL PROFESSIONALS TOTAL, PROFESSIONS LIBÉRALES		
	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt	Number Nombre	Income Revenu	Tax Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	540	825	35	1,210	1,887	70	2,261	3,457	292
\$ 2,000 to-\$ 2,999	600	1,526	96	1,700	4,309	531	3,120	7,913	729
3,000 to-\$ 3,999	420	1,470	98	1,460	4,996	377	3,061	10,525	733
4,000 to-\$ 4,999	380	1,743	164	980	4,332	358	2,861	12,768	1,036
5,000 to-\$ 5,999	280	1,546	136	620	3,383	299	2,400	13,090	1,171
6,000 to-\$ 6,999	320	2,037	207	350	2,279	217	2,590	16,778	1,578
7,000 to-\$ 7,999	380	2,835	331	400	2,985	307	2,642	19,765	2,148
8,000 to-\$ 8,999	41	340	50	320	2,694	320	1,845	15,664	1,898
9,000 to-\$ 9,999	100	942	125	223	2,112	307	1,941	18,303	2,377
10,000 to-\$ 14,999	359	4,200	626	781	9,509	1,407	8,400	103,603	16,188
15,000 to-\$ 19,999	105	1,804	368	301	5,184	1,039	5,827	101,323	20,069
20,000 to-\$ 24,999	38	844	209	122	2,723	637	3,951	88,249	20,693
25,000 and over - et plus	43	1,512	436	170	6,626	2,152	6,367	239,902	75,706
<b>TOTAL</b>	<b>3,606</b>	<b>21,624</b>	<b>2,881</b>	<b>8,637</b>	<b>53,019</b>	<b>8,020</b>	<b>47,266</b>	<b>651,340</b>	<b>144,617</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	340	170		600	312		1,360	84	
\$ 1,000 to-\$ 1,999	200	224		710	967		1,290	1,712	
2,000 to-\$ 2,999	140	333		500	1,202		800	1,934	
3,000 and over - et plus				144	492		288	1,079	
<b>TOTAL</b>	<b>680</b>	<b>728</b>		<b>1,954</b>	<b>2,974</b>		<b>3,738</b>	<b>4,809</b>	



TABLEAU 13 - RÉPARTITION DU REVENU PAR CATÉGORIE D'OCCUPATION

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

INCOME CLASS CATÉGORIE DE REVENU	SALESMEN VENDEURS			BUSINESS PROPRIETORS FORESTRY PROP., EXPLOITATION FORESTIÈRE			BUSINESS PROPRIETORS MANUFACTURING PROP., FABRICATION		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	2,832	4,221	223	300	421	100	920	1,263	114
2,000 to-à \$ 2,999	4,660	11,812	521	350	863	37	1,160	2,965	126
3,000 to-à 3,999	8,850	31,325	1,631	320	1,086	63	1,930	6,787	330
4,000 to-à 4,999	8,860	39,765	2,650	500	2,235	143	1,440	6,352	375
5,000 to-à 5,999	7,071	38,905	3,344	280	1,512	103	1,080	5,907	461
6,000 to-à 6,999	4,732	30,674	2,861	80	509	58	810	5,223	512
7,000 to-à 7,999	3,420	25,465	2,659	140	1,040	112	620	4,602	476
8,000 to-à 8,999	2,300	19,439	2,190	140	1,151	123	510	4,304	516
9,000 to-à 9,999	1,962	18,545	2,270	20	180	22	321	2,999	367
10,000 to-à 14,999	4,366	51,852	7,614	143	1,764	293	835	9,878	1,525
15,000 to-à 19,999	1,296	22,082	4,185	26	436	90	248	4,273	884
20,000 to-à 24,999	453	10,013	2,322	17	369	88	111	2,440	605
25,000 and over - et plus	509	18,641	5,587	23	848	278	94	3,801	1,266
<b>TOTAL</b>	<b>51,311</b>	<b>322,740</b>	<b>38,057</b>	<b>2,339</b>	<b>12,415</b>	<b>1,507</b>	<b>10,079</b>	<b>60,794</b>	<b>7,557</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	2,850	1,152		280	265-		1,720	1,058-	
\$1,000 to-à \$ 1,999	3,240	4,655		500	777		1,590	2,444	
2,000 to-à 2,999	3,180	7,909		360	896		1,780	4,332	
3,000 and over - et plus	1,852	6,689		181	679		607	2,315	
<b>TOTAL</b>	<b>11,122</b>	<b>20,406</b>		<b>1,321</b>	<b>2,087</b>		<b>5,697</b>	<b>8,034</b>	
INCOME CLASS CATÉGORIE DE REVENU	BUSINESS PROPRIETORS CONSTRUCTION PROP., CONSTRUCTION			BUSINESS PROPRIETORS PUBLIC UTILITIES PROP., SERVICES D'UTILITÉ PUBLIQUE			BUSINESS PROPRIETORS WHOLESALE TRADE PROP., COMMERCE DE GROS		
	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	2,080	3,152	158	1,940	2,891	94	370	568	17
2,000 to-à \$ 2,999	4,281	10,982	410	3,020	7,617	284	560	1,373	55
3,000 to-à 3,999	7,100	24,732	1,050	4,150	14,354	625	1,200	4,201	205
4,000 to-à 4,999	5,100	22,783	1,402	2,960	13,186	833	1,120	5,047	339
5,000 to-à 5,999	3,870	21,161	1,610	1,580	8,638	826	680	3,709	304
6,000 to-à 6,999	2,510	16,288	1,537	950	6,180	552	661	4,370	409
7,000 to-à 7,999	1,970	14,747	1,543	651	4,832	523	330	2,475	281
8,000 to-à 8,999	900	7,584	922	350	2,982	356	451	3,855	459
9,000 to-à 9,999	624	5,905	760	326	3,054	427	322	3,077	362
10,000 to-à 14,999	1,591	18,690	2,879	651	7,706	1,195	892	10,682	1,625
15,000 to-à 19,999	412	6,958	1,430	149	2,559	560	318	5,447	1,124
20,000 to-à 24,999	113	2,501	623	57	1,257	311	122	2,726	659
25,000 and over - et plus	90	3,097	970	41	1,469	415	160	6,069	1,911
<b>TOTAL</b>	<b>30,641</b>	<b>158,578</b>	<b>15,292</b>	<b>16,825</b>	<b>76,725</b>	<b>6,999</b>	<b>7,186</b>	<b>53,599</b>	<b>7,749</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	2,450	319-		2,450	182		650	281-	
\$1,000 to-à \$ 1,999	3,910	6,022		4,130	6,210		760	1,188	
2,000 to-à 2,999	4,930	12,190		6,100	15,067		960	2,358	
3,000 and over - et plus	2,454	8,906		2,355	8,275		413	1,481	
<b>TOTAL</b>	<b>13,744</b>	<b>26,799</b>		<b>15,035</b>	<b>29,734</b>		<b>2,783</b>	<b>4,746</b>	

TABLE 13 - INCOME DISTRIBUTION BY OCCUPATIONAL CLASSES

1963 TAXATION YEAR

(All money figures in thousands of dollars)

INCOME CLASS CATEGORIE DE REVENU	BUSINESS PROPRIETORS RETAIL TRADE PROP., COMMERCE DE DÉTAIL			BUSINESS PROPRIETORS INSURANCE AGENCIES PROP., AGENCES D'ASSURANCE			BUSINESS PROPRIETORS REAL ESTATE AGENCIES PROP., AGENCES D'IMMEUBLE		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	5,484	7,811	526	80	119	4	60	94	2
\$ 2,000 to-\$ 2,999	11,811	30,139	1,174	180	487	26	180	453	16
3,000 to-\$ 3,999	15,841	55,581	2,588	480	1,673	106	320	1,147	63
4,000 to-\$ 4,999	13,190	59,037	3,690	500	2,223	134	170	787	52
5,000 to-\$ 5,999	10,202	56,026	4,547	421	2,344	174	280	1,515	109
6,000 to-\$ 6,999	7,184	46,262	4,479	600	3,861	339	100	638	72
7,000 to-\$ 7,999	4,834	36,195	4,129	440	3,263	341	160	1,216	155
8,000 to-\$ 8,999	3,637	30,891	3,646	161	1,368	157	80	684	87
9,000 to-\$ 9,999	2,309	21,910	2,829	242	2,320	290	43	409	48
10,000 to-\$ 14,999	5,784	69,203	10,903	602	7,151	1,093	227	2,760	397
15,000 to-\$ 19,999	1,511	25,728	5,208	173	2,968	573	93	1,597	324
20,000 to-\$ 24,999	498	11,010	2,646	66	1,455	329	43	950	234
25,000 and over - et plus	450	16,092	4,916	80	2,944	940	56	2,209	693
<b>TOTAL</b>	<b>82,735</b>	<b>465,885</b>	<b>51,282</b>	<b>4,025</b>	<b>32,174</b>	<b>4,507</b>	<b>1,812</b>	<b>14,459</b>	<b>2,251</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	9,730	4,399-		140	83		220	53-	
\$ 1,000 to-\$ 1,999	10,720	16,041		100	166		200	277	
2,000 to-\$ 2,999	12,380	30,427		180	434		40	84	
3,000 and over - et plus	5,223	19,160		140	506		81	271	
<b>TOTAL</b>	<b>38,053</b>	<b>61,228</b>		<b>560</b>	<b>1,189</b>		<b>541</b>	<b>579</b>	

INCOME CLASS CATEGORIE DE REVENU	BUSINESS PROPRIETORS OTHER FINANCIAL PROP., AUTRES ENTREPRISES FINANCIÈRES			BUSINESS PROPRIETORS RECREATIONAL SERVICES PROP., SERVICES RÉCRÉATIFS			BUSINESS PROPRIETORS BUSINESS SERVICES PROP., SERVICES COMMERCIAUX		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt	Nombre	Revenu	Impôt
<b>TAXABLE - IMPOSABLES</b>		\$	\$		\$	\$		\$	\$
Under - Moins de \$2,000	282	395	43	301	356	72	340	489	26
\$ 2,000 to-\$ 2,999	162	396	19	420	1,062	42	360	949	43
3,000 to-\$ 3,999	220	769	52	360	1,308	62	500	1,719	74
4,000 to-\$ 4,999	230	1,067	165	420	1,901	133	400	1,803	150
5,000 to-\$ 5,999	220	1,169	127	220	1,219	116	380	2,075	195
6,000 to-\$ 6,999	180	1,158	130	140	889	89	180	1,201	123
7,000 to-\$ 7,999	161	1,193	148	50	364	40	280	2,103	244
8,000 to-\$ 8,999	120	1,010	120	80	671	70	80	662	92
9,000 to-\$ 9,999	101	950	120	41	390	52	100	947	127
10,000 to-\$ 14,999	303	3,758	596	183	2,176	329	219	2,582	415
15,000 to-\$ 19,999	226	3,931	838	64	1,065	218	65	1,132	233
20,000 to-\$ 24,999	152	3,374	772	13	286	75	29	637	145
25,000 and over - et plus	329	16,248	5,480	10	367	116	33	1,221	400
<b>TOTAL</b>	<b>2,686</b>	<b>35,418</b>	<b>8,609</b>	<b>2,302</b>	<b>12,053</b>	<b>1,413</b>	<b>2,966</b>	<b>17,519</b>	<b>2,271</b>
<b>NON-TAXABLE - NON IMPOSABLES</b>									
Under - Moins de \$1,000	460	3,913-		340	107		300	169	
\$ 1,000 to-\$ 1,999	180	263		280	406		380	526	
2,000 to-\$ 2,999	80	191		480	1,137		220	547	
3,000 and over - et plus	65	408		160	568		60	203	
<b>TOTAL</b>	<b>785</b>	<b>3,052-</b>		<b>1,260</b>	<b>2,218</b>		<b>960</b>	<b>1,445</b>	



TABLEAU 13 - RÉPARTITION DU REVENU PAR CATÉGORIE D'OCCUPATION

ANNÉE D'IMPOSITION 1963

(En milliers de dollars)

BUSINESS PROPRIETORS OTHER SERVICES PROP., AUTRES SERVICES			BUSINESS PROPRIETORS OTHER BUSINESSES PROP., AUTRES ENTREPRISES			TOTAL BUSINESS PROPRIETORS - TOTAL, PROPRIÉTAIRES D'ENTREPRISES			INVESTORS PORTEFEUILLISTES		
Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt
	\$	\$		\$	\$		\$	\$		\$	\$
7,712	11,609	563	420	639	20	20,289	29,807	1,738	27,906	40,777	1,389
9,610	24,349	1,149	660	1,700	61	32,754	83,333	3,442	34,401	85,069	3,352
10,061	34,904	1,717	960	3,386	189	43,442	151,646	7,124	21,442	74,453	3,708
5,930	26,392	1,783	840	3,752	209	32,800	146,565	9,405	14,737	65,622	4,200
3,780	20,649	1,741	481	2,645	252	23,474	128,570	10,565	10,724	58,601	4,407
2,180	14,102	1,451	480	3,059	276	16,055	103,739	10,027	6,516	42,153	3,407
1,731	12,938	1,492	180	1,375	141	11,547	86,342	9,625	5,397	40,419	3,919
1,442	12,175	1,563	181	1,526	187	8,132	68,861	8,297	4,344	37,000	3,531
768	7,265	1,000	90	860	117	5,307	50,264	6,521	2,958	28,096	2,876
1,578	18,586	2,895	298	3,483	542	13,306	158,419	24,685	9,174	110,611	12,590
503	8,567	1,733	89	1,515	311	3,877	66,175	13,525	3,742	64,444	9,971
186	4,082	1,022	33	742	188	1,440	31,830	7,701	1,966	43,731	8,202
172	5,967	1,835	46	1,953	678	1,584	62,286	19,897	4,117	201,693	56,976
5,653	201,584	19,944	4,758	26,634	3,172	214,007	1,167,837	132,553	147,424	892,669	118,528
8,860	666		580	1,754-		28,180	10,834-		25,860	9,934	
9,140	13,279		890	1,324		32,780	48,923		23,190	33,510	
8,230	19,997		550	1,321		36,290	88,980		9,580	22,741	
2,577	9,483		461	1,874		14,777	54,129		1,829	8,181	
8,807	43,427		2,481	2,764		112,027	181,197		60,459	74,366	
PENSIONERS PENSIONNÉS			TOTAL FINANCIAL TOTAL, FINANCE			UNCLASSIFIED NON CLASSÉS					
Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt	Number — Nombre	Income — Revenu	Tax — Impôt			
	\$	\$		\$	\$		\$	\$			
1,600	19,524	384	39,506	60,301	1,773	3,085	3,360	441			
2,920	56,921	1,893	57,321	141,991	5,245	3,078	7,690	402			
5,320	52,575	2,647	36,762	127,028	6,354	2,733	9,443	584			
6,031	26,637	1,877	20,768	92,259	6,077	1,891	8,366	633			
2,710	14,713	1,256	13,434	73,314	5,663	935	5,084	489			
1,190	7,719	782	7,706	49,871	4,189	587	3,808	380			
820	5,978	702	6,217	46,396	4,622	263	1,966	244			
360	3,047	354	4,704	40,048	3,885	242	1,973	194			
191	1,767	237	3,149	29,863	3,113	141	1,320	188			
581	7,027	1,064	9,755	117,639	13,653	558	7,009	948			
103	1,759	342	3,845	66,203	10,313	34	541	90			
39	874	206	2,005	44,604	8,408	143	2,988	585			
47	1,646	501	4,164	203,340	57,477	69	2,942	936			
1,912	200,188	12,245	209,336	1,092,857	130,773	13,759	56,489	6,111			
1,120	8,185		36,980	18,119		14,691	3,352				
12,820	46,540		56,010	80,049		5,290	7,657				
9,810	23,100		19,390	45,842		1,920	4,640				
720	2,466		2,549	10,647		374	1,397				
54,470	80,291		114,929	154,658		22,275	17,045				



**HISTORICAL TABLE 1 – TABLEAU HISTORIQUE 1**  
**YEARLY RECORD OF ALL TAXPAYERS – RELEVÉ ANNUEL DE TOUS LES CONTRIBUABLES**  
 Taxation Years 1943-1963 – *Années d'imposition 1943-1963*

Taxation Year – Année d'imposition	Number of Taxpayers – Nombre de contribuables	Wages and Salaries – Salaires et traitements	Other Income – Autres revenus	Total Income – Revenu total	Total Exemptions and Deductions – Total, exemptions et déductions	Taxable Income – Revenu imposable	Total Tax – Impôt total	Personal Income. ( <sup>1</sup> ) – Revenu personne ( <sup>1</sup> )
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(Millions)
1943	2,163,354	( <sup>2</sup> )	( <sup>2</sup> )	4,298,824	( <sup>2</sup> )	( <sup>2</sup> )	801,230	8,042
1944	2,254,319	( <sup>2</sup> )	( <sup>2</sup> )	4,591,041	( <sup>2</sup> )	( <sup>2</sup> )	781,133	8,865
1945	2,254,246	( <sup>2</sup> )	( <sup>2</sup> )	4,548,174	( <sup>2</sup> )	( <sup>2</sup> )	662,111	9,120
1946	2,353,122	3,849,912	960,484	4,810,396	( <sup>2</sup> )	( <sup>2</sup> )	647,711	9,719
1947	2,366,456	4,425,217	1,155,741	5,580,958	3,053,171	2,527,787	622,327	10,375
1948	2,689,930	5,450,231	1,310,539	6,760,770	3,575,519	3,185,251	647,712	11,901
1949	2,231,970	( <sup>3</sup> )5,175,766	( <sup>3</sup> )1,255,500	6,431,266	3,785,135	2,646,131	500,989	12,638
1950	2,374,240	5,603,975	1,428,828	7,032,803	4,065,932	2,966,871	574,936	13,428
1951	2,777,950	7,082,227	1,665,323	8,747,550	4,880,014	3,867,536	812,067	15,824
1952	3,125,100	8,401,640	1,872,393	10,274,033	5,572,695	4,701,338	1,071,783	17,395
1953	3,389,530	9,449,055	2,017,666	11,466,721	6,069,615	5,397,106	1,147,262	18,336
1954	3,410,160	9,770,696	1,936,209	11,706,905	6,171,164	5,535,741	1,097,392	18,421
1955	3,558,650	10,483,990	2,097,608	12,581,598	6,476,665	6,104,933	1,148,755	19,738
1956	3,908,176	12,032,525	2,323,192	14,355,717	7,125,349	7,230,368	1,290,843	21,885
1957	4,076,465	13,204,523	2,424,056	15,628,579	7,722,520	7,906,059	1,415,115	23,191
1958	4,048,252	13,520,582	2,704,782	16,225,364	8,081,658	8,143,706	1,383,326	24,675
1959	4,242,490	14,623,323	2,824,966	17,448,289	8,494,140	8,954,149	1,580,041	26,036
1960	4,389,766	15,620,817	2,957,401	18,578,218	8,851,287	9,726,931	1,783,598	27,435
1961	4,507,767	16,413,563	3,188,021	19,601,582	9,178,564	10,423,018	1,910,278	28,493
1962	4,681,227	17,440,098	3,324,128	20,764,226	9,656,381	11,107,845	2,021,762	30,817
1963	4,927,373	18,885,994	3,535,613	22,421,607	10,201,310	12,220,297	2,243,042	32,771

(<sup>1</sup>) Source: Dominion Bureau of Statistics Revised Figures.

(<sup>1</sup>) Source: Bureau fédéral de la statistique chiffres révisés.

(<sup>2</sup>) Not available.

(<sup>2</sup>) Non disponible.

(<sup>3</sup>) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Income" is estimated.

(<sup>3</sup>) N'est pas calculé séparément. La répartition entre "Salaires et traitements" et les "Autres revenus" est estimative.

## HISTORICAL TABLE 2 - TABLEAU HISTORIQUE 2

## DISTRIBUTION OF ALL TAXPAYERS BY INCOME CLASSES

## RÉPARTITION DE TOUS LES CONTRIBUABLES PAR CATÉGORIE DE REVENU

Taxation Years 1943 - 1963 - *Années d'imposition 1943 - 1963*

Taxation Year — année d'imposition	Under <i>Moins de</i> \$1,000	\$1,000 to à \$1,999	\$2,000 to à \$2,999	\$3,000 to à \$3,999	\$4,000 to à \$4,999	\$5,000 to à \$9,999	\$10,000 to à \$24,999	\$25,000 and over <i>et plus</i>	Total Number of Taxpayers — <i>Total des contribuables</i>
1943	347,740	1,086,503	513,875	114,707	39,229	45,954	13,042	2,304	2,163,354
1944	324,228	1,115,974	572,848	129,719	44,635	50,813	13,823	2,279	2,254,319
1945	324,346	1,163,638	529,202	122,821	44,448	53,242	14,309	2,240	2,254,246
1946	322,880	1,243,770	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122
1947	213,290	1,025,270	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456
1948	181,610	1,014,890	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930
1949	( <sup>1</sup> )5,450	740,070	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970
1950	7,700	739,360	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	17,910	715,000	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	24,550	712,130	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	33,710	722,720	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	29,780	710,260	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	25,200	705,290	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	31,421	717,548	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176
1957	34,802	674,037	975,834	1,052,061	640,005	600,276	86,843	13,327	4,076,465
1958	20,606	629,651	893,868	1,016,281	695,875	676,240	100,612	15,119	4,048,252
1959	22,515	639,725	886,585	1,012,718	756,219	797,271	111,169	16,288	4,242,490
1960	24,173	629,747	876,235	998,741	805,264	913,885	124,032	17,689	4,389,766
1961	23,566	619,275	876,115	976,212	836,780	1,015,124	141,363	19,332	4,507,767
1962	30,811	593,160	874,307	968,851	859,289	1,173,963	160,128	20,718	4,681,227
1963	36,785	637,433	896,573	961,440	883,770	1,306,679	182,082	22,611	4,927,373

<sup>(1)</sup> Personal Exemptions increased in 1949.<sup>(1)</sup> Les exemptions personnelles ont été augmentées en 1949.

















DEPARTMENT OF  
NATIONAL REVENUE  
TAXATION DIVISION

MINISTÈRE DU  
REVENU NATIONAL  
DIVISION DE L'IMPÔT

# 1965 TAXATION STATISTICS

## PART TWO

Collections—1964-65

Corporations—1963

Estate Tax—1964-65

# STATISTIQUE FISCALE 1965

## PARTIE 2

Recettes fiscales—1964-1965

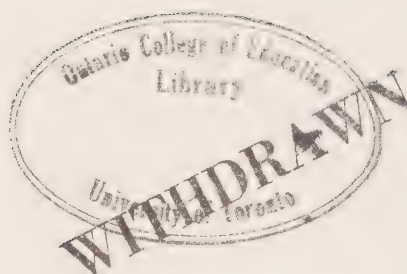
Corporations—1963

Impôt sur les successions—1964-1965

*Authorized for Publication by*  
**THE HONOURABLE E. J. BENSON**  
*Minister of National Revenue*

*Publication autorisée par*  
**L'HONORABLE E. J. BENSON**  
*Ministre du Revenu national*

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**ERRATA**  
**Revised Figures – chiffres révisés**

		Current Year Profit  <i>Profit d'année courante</i>	Net Taxable Income  <i>Revenu imposable net</i>	Total Tax Declared  <i>Impôt total déclaré</i>	Federal Income & Old Age Tax  <i>Impôt fédéral revenu, vieillesse</i>	Provincial Income Tax  <i>Impôt provincial sur le revenu</i>
Page 27 – Oil and Natural Gas	<i>Huile et gaz naturel</i>	47.9	44.4	21.8	N/A	N/A
Total, Mining, Quarrying, and Oil	<i>Total, mines, carrières, huile</i>	236.8	225.4	99.9	N/A	N/A
Page 30 – Total, All Companies	<i>Total, toutes les compagnies</i>	4,208.8	3,974.9	1,450.9	N/A	N/A
Page 31 – Table 3, Alberta	<i>Tableau 3, Alberta</i>	233.1	N/A	82.9	66.1	16.8
Page 31 – Table 3, Canada	<i>Tableau 3, Canada</i>	4,208.8	N/A	1,450.9	1,347.2	103.8











DEPARTMENT OF  
NATIONAL REVENUE  
TAXATION DIVISION

MINISTÈRE DU  
REVENU NATIONAL  
DIVISION DE L'IMPÔT

# 1965 TAXATION STATISTICS

## PART TWO

Collections—1964-65

Corporations—1963

Estate Tax—1964-65

# STATISTIQUE FISCALE 1965

## PARTIE 2

Recettes fiscales—1964-1965

Corporations—1963

Impôt sur les successions—1964-1965

*Authorized for Publication by*  
THE HONOURABLE E. J. BENSON  
*Minister of National Revenue*

*Publication autorisée par*  
L'HONORABLE E. J. BENSON  
*Ministre du Revenu national*

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1965

WITHDRAWN



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## TAXATION STATISTICS

### INTRODUCTION

The 1965 version of Taxation Statistics, which constitutes the twentieth annual edition, is presented in two parts, of which this is Part Two. Part Two contains three sections, in which are analyzed Collections for the fiscal year 1964-65, Corporation Statistics for the taxation year 1963, and Estate Tax Returns assessed in the fiscal year, 1964-65.

Section I shows the tax collections in each of the District offices. Provincial totals are not shown because the compilation of tax by this method is invalid as an indicator of the tax arising on the incomes earned in the province.

Section II, on Corporation Statistics, represents an analysis of all 1963 Corporation Income Tax Returns received up to 25th September, 1964.

Section III presents tables covering estate tax assessments made during the fiscal year 1964-65.

When studying the various tables throughout this book reference should be made to the notes on page 6 and also to the pages of text at the beginning of each section.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation,  
Department of National Revenue.

## **STATISTIQUE FISCALE**

### **AVANT-PROPOS**

L'édition de 1965 de «Statistique fiscale» qui constitue la vingtième édition annuelle, est offerte en deux parties dont le présent volume constitue la deuxième. Cette deuxième partie renferme trois sections où sont analysées les recettes de l'année financière 1964-1965, la statistique des corporations pour l'année d'imposition 1963, et les déclarations d'impôt sur les biens transmis par décès cotisées pendant l'année financière 1964-1965.

La section I fait voir les recettes fiscales perçues dans chacun des bureaux de district. Les totaux ne sont pas donnés par province parce que le calcul de l'impôt par cette méthode n'est pas valable en tant qu'indication de l'impôt prélevé sur les revenus gagnés dans la province.

La section II sur la statistique des corporations constitue une analyse de toutes les déclarations d'impôt sur le revenu des corporations de 1963 qui ont été reçues jusqu'au 25 septembre 1964.

La section III offre des tableaux de l'impôt cotisé sur les successions au cours des années financières 1964-1965.

En étudiant les différents tableaux contenus dans le présent livre, il faut consulter les notes qui se trouvent en page 6 ainsi que les pages de matière à lire au commencement de chaque section.

Le sous-ministre du  
Revenu national (Impôt)  
Ministère du Revenu national  
J. GEAR McENTYRE



## SPECIAL NOTES

### Collections:

The provincial distribution of collections has not been shown since the fiscal year 1961-62 because of the increasing importance of the Data Centre in Ontario. During the fiscal year 1964-65 the collection of tax deductions at the source was transferred to the Data Centre which also expanded its role in accounts collections. The reasons given in previous editions for omitting these tables are further re-inforced by these changes in procedure.

### Corporations:

Some misunderstanding has occurred with regard to the number of corporations as reported in Table 2 of this Section as compared with the numbers reported in Table 4. The heading "Fully Tabulated" which appears over Table 4 means that the revenue and expense figures and balance sheet items are analyzed as well as the income and tax figures, whereas Table 2 includes, in addition to these, many others whose returns, at the time of analysis, contained only income and tax information.

In this Section, the symbol G means grouped elsewhere to conceal identity. Similarly, a blank in a column of money figures simply indicates the amounts were nil, or less than \$50,000.

---

## NOTES SPÉCIALES

### Recettes:

La répartition provinciale des recettes n'a pas été indiquée depuis l'année financière 1961-1962 à cause de l'importance croissante que prend le Centre des données fiscales en Ontario. Dans l'année financière 1964-1965, la perception des déductions d'impôt à la source a été transférée au Centre des données fiscales qui a également joué un rôle plus étendu dans le recouvrement des comptes. Ces changements de méthode donnent encore plus de poids aux motifs exposés dans les éditions précédentes pour justifier l'omission de ces tableaux.

### Corporations:

Il y a eu malentendu quant au nombre de corporations indiqué au tableau 2 de cette section comparativement au nombre indiqué au tableau 4. L'expression «pleinement analysées» du tableau 4 signifie que les chiffres des recettes et dépenses et des postes du bilan sont analysés de même que les chiffres de revenu et d'impôt; d'autre part, le tableau 2 porte en plus sur plusieurs compagnies dont la déclaration, lors de l'analyse, renfermait des renseignements sur le revenu et l'impôt seulement.

Dans cette section le symbole G signifie que les données ont été groupées ailleurs afin de ne pas révéler l'identité des contribuables. Pareillement, un espace laissé en blanc dans la colonne des montants d'argent indique simplement des montants nuls ou inférieurs à \$50,000.

## *Section I*

1964-65 Fiscal Year Collections  
Recettes de l'année financière 1964-1965





## SECTION I

### COLLECTION STATISTICS

#### *Collections of the Taxation Division of the Department of National Revenue*

**Table 1—Collections 1964-65 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Estate Tax Act, are shown by District Taxation Offices for the 1964-65 fiscal year. Amounts collected on behalf of the provincial governments are included in the figures shown. Refunds of taxes are deducted from collections. The Data Centre received and processed returns and accompanying remittances continuously during the fiscal year 1964-65, and, for the period 1st November 1964-31st March 1965, received remittances of Tax Deductions at the source as well. As the great bulk of year end payments and refunds, and a substantial portion of deductions at the source, as well as most of the collections of arrears are made at the Data Centre regardless of the province of residence of the taxpayer, this table cannot be used to derive even approximately the amount paid by residents of any province. A brief description of the various taxes follows:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1963 taxation year are to be found in Taxation Statistics 1965—Part One. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source. It may be noted that heavy refunds of Tax Deductions at Source were made by the Data Centre, to taxpayers whose deductions were reported through other District Offices.

Amounts shown as direct payments include collections of Gift Tax. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

Collections for the fiscal year ended March 31, 1965 include amounts collected on behalf of the provincial governments, in the case of those provinces for which the federal government collected provincial income taxes.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 39. The detailed rates for the 1963 taxation year are given in Section II of this report. Under Section 105 of the Act, corporations may elect to pay tax on their undistributed income, the rate in effect in 1963 being 15%. Collections of this tax are included with the General Income Tax on Corporations.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of 3% of taxable income or ninety dollars, whichever was lesser, was levied on

### STATISTIQUE DES RECETTES FISCALES

#### *Impôts perçus par la Division de l'impôt du ministère du Revenu national*

**Tableau 1—Recettes, année financière 1964-1965**—La Loi de l'impôt sur le revenu établit plusieurs impôts différents sur le revenu; ceux-ci ainsi que les recettes encaissées en vertu de la Loi de l'impôt sur les biens transmis par décès, sont indiqués par bureau de district d'impôt pour l'année financière 1964-1965. Les recouvrements effectués pour le compte des gouvernements provinciaux sont compris dans les montants recouverts des particuliers. Les remboursements d'impôt sont déduits des recettes. Le Centre des données fiscales a reçu et traité des déclarations (ainsi que les remises qui les accompagnaient) continuellement au cours de l'année financière 1964-1965; pendant la période du 1<sup>er</sup> novembre 1964 au 31 mars 1965, il a reçu également des remises de déductions d'impôt à la source. Comme la majeure partie des remboursements et paiements de fin d'année et une bonne partie des déductions à la source, ainsi que la plupart des recouvrements d'arriérés se font au Centre des données fiscales, indépendamment de la province de résidence du contribuable, il n'est pas possible d'utiliser ce tableau pour établir même approximativement le montant versé par les résidents de telle ou telle province. Voici un exposé sommaire des différents impôts:

**IMPOT GÉNÉRAL SUR LE REVENU DE PARTICULIERS**—En vertu de l'article 2 de la loi, un impôt est établi sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est perçu selon les taux énoncés à l'article 32 de la loi. Le détail des taux applicables à l'année d'imposition 1963 est donné dans la publication «Statistique fiscale de 1965—Partie I.» On a subdivisé les recettes figurant sous ce poste de façon à indiquer les paiements directs et les déductions d'impôt à la source. À remarquer que le Centre des données fiscales a effectué à des contribuables des remboursements élevés d'impôt qui avait été déduit à la source et enregistré par l'entremise d'autres bureaux de district.

Les paiements directs comprennent l'impôt sur les dons. Cet impôt, établi en vertu de la Partie IV de la loi, varie entre 10 et 28 p. 100.

Les recettes de l'année financière close le 31 mars 1965 comprennent les recouvrements effectués pour le compte des gouvernements provinciaux dans le cas des provinces pour lesquelles le gouvernement fédéral a perçu les impôts provinciaux sur le revenu.

**IMPOT GÉNÉRAL SUR LE REVENU DE CORPORATIONS**—Établi en vertu de l'article 2 de la loi, aux taux énoncés à l'article 39. Les taux détaillés s'appliquant à l'année d'imposition 1963 sont donnés à la Section II du présent rapport. En vertu de l'article 105 de la loi, une corporation peut choisir de payer l'impôt sur son revenu non distribué; le taux en vigueur pour 1963 est de 15 p. 100. Les recettes au titre de cet impôt sont comprises dans l'impôt général sur le revenu de corporations.

**IMPÔT DE SÉCURITÉ DE LA VIEILLESSE**—En vertu de l'article 10 de la Loi sur la sécurité de la vieillesse, un impôt équivalant à 3 p. 100 du revenu imposable ou \$90, selon le moindre des deux, était exigé des particuliers pour 1963; à compter du 1<sup>er</sup> janvier 1964 cet impôt a été porté à 4 p. 100 ou \$120 selon le moindre des deux.

individuals for 1963, and effective 1st January 1964 this was raised to 4% or one hundred and twenty dollars whichever was lesser; the tax is 3% of the taxable income of corporations other than non-resident owned investment corporations. In this table, collections of Old Age Security Tax are included with income tax.

**NON-RESIDENT TAX**—Under Section 106 of the Act a 15% tax is levied on non-residents of Canada in respect of dividends, interest, rents, royalties and various other types of income from Canada. A rate of 5% or 10% is applicable to certain of the types of income specified.

**ESTATE TAX**—Under the Estate Tax Act which became effective January 1, 1959 resident estates whose aggregate net value is over \$50,000 are subject to estate tax at varying rates; where the total estate in Canada of a non domiciled decedent is less than \$5,000 the estate is wholly exempt; for the estates of citizens or domiciliaries of the United States, this figure is increased to \$15,000 by a Convention; otherwise the tax for such estates is 15%. Collection figures under this head include succession duties pertaining to estates subject to duty under the Dominion Succession Duty Act which preceded the Estate Tax Act. The amount of Estate Tax and Succession Duties shown as collected in Ottawa District includes all collections from foreign estates. During the fiscal year 1964-65 approximately \$9,550,000 was collected from foreign estates.

#### Historical Table 1—Annual Collections and Costs—

In this table are shown the annual collections of the Taxation Division, net of refunds. The columns headed "Individual Income Tax", "Corporation Income Tax" and "Non-Resident Tax" comprise collections under the "Income War Tax Act" enacted in 1917 and under the "Income Tax Act" enacted in 1948. This replaced the Income War Tax Act and was revised and re-enacted effective for the 1953 and subsequent taxation years. Under the heading "Excess Profits Tax" are shown collections under the "Business Profits War Tax Act" enacted during World War I and under the "Excess Profits Tax Act" enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to the latter Act. The heading "Succession Duties and Estate Tax" refers to collections under "The Dominion Succession Duty Act" enacted 1941 and under the "Estate Tax Act" enacted 1958.

In comparing annual collection figures the effect of provincial tax credits allowed should be considered. For individual income tax, tax credits in respect of Quebec province would affect revenues beginning with the 1954 fiscal year, while for corporation income tax, tax credits in respect of Quebec would affect revenues beginning with the 1952 fiscal year and in respect of Ontario beginning with the 1957 fiscal year.

L'impôt est de 3 p. 100 du revenu imposable des corporations, autres que les corporations de placement possédées par des non-résidents. Dans ce tableau, les recettes au titre de l'impôt de sécurité de la vieillesse sont comprises dans l'impôt sur le revenu.

**IMPÔT DE NON-RÉSIDENTS**—En vertu de l'article 106 de la loi, les non-résidents du Canada sont frappés d'un impôt de 15 p. 100 sur les dividendes, intérêts, loyers, redevances et différents autres genres de revenu de provenance canadienne. Un taux de 5 ou 10 p. 100 frappe certains des genres de revenu spécifiés.

**IMPÔT SUR LES BIENS TRANSMIS PAR DÉCÈS**—D'après la Loi de l'impôt sur les biens transmis par décès, entrée en vigueur le 1<sup>er</sup> janvier 1959, les successions résidentes dont la valeur nette globale dépasse \$50,000 sont assujetties à l'impôt sur les biens transmis par décès suivant différents taux; lorsque la valeur totale de la succession au Canada d'une personne qui n'y avait pas son domicile au moment de son décès est inférieure à \$5,000, la succession est intégralement exemptée; dans le cas des successions de personnes qui sont citoyens des États-Unis ou y ont leur domicile, ce chiffre a été porté à \$15,000 en vertu d'une convention; autrement, de telles successions sont frappées d'un impôt de 15 p. 100. Les chiffres des recettes sous cette rubrique comprennent des droits successoraux établis sur des successions imposables en vertu de la Loi fédérale sur les droits successoraux, loi qui a précédé la Loi de l'impôt sur les biens transmis par décès. Les perceptions attribuées au district d'Ottawa au titre de l'impôt sur les biens transmis par décès et des droits successoraux comprennent tous les montants perçus de successions étrangères. Pendant l'année financière 1964-1965, environ \$9,550,000 ont été perçus de successions étrangères.

#### Tableau historique 1—Recettes et frais par année—

Ce tableau indique les sommes nettes perçues chaque année par la Division de l'Impôt, une fois les remboursements déduits. Les colonnes intitulées «Impôt sur le revenu de particuliers», «Impôt sur le revenu de corporations» et «Impôt de non-résidents» comprennent les recettes perçues en vertu de la «Loi de l'impôt de guerre sur le revenu» édictée en 1917 et en vertu de la «Loi de l'impôt sur le revenu» édictée en 1948. Cette dernière qui avait remplacé la Loi de l'impôt de guerre sur le revenu, a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Sous le titre «Impôt sur les surplus de bénéfices» sont inscrites les recettes encaissées en vertu de la «Loi taxant les profits d'affaires pour la guerre», édictée pendant la première guerre mondiale et en vertu de la «Loi sur la taxation des surplus de bénéfices», édictée pendant la seconde guerre mondiale. Les chiffres de 1941 à 1952 inclusivement se rapportent tous à cette dernière loi. Le titre «Droits successoraux et Impôt sur les biens transmis par décès» s'entend des recettes perçues en vertu de la «Loi fédérale sur les droits successoraux» édictée en 1941 et en vertu de la «Loi de l'impôt sur les biens transmis par décès» édictée en 1958.

En comparant les chiffres annuels des recettes fiscales il faut tenir compte de l'effet des dégrèvements admis au titre de l'impôt provincial. En ce qui concerne l'impôt sur le revenu des particuliers, les dégrèvements d'impôt à l'égard de la province de Québec porteraient sur les recettes à partir de l'année financière 1954; en ce qui concerne l'impôt sur le revenu des corporations, les dégrèvements d'impôt à l'égard de Québec porteraient



The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

sur les recettes à partir de l'année financière 1952 et à l'égard de l'Ontario, à partir de l'année financière 1957.

Le tableau donne aussi les frais annuels de perception, qui comprennent notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc. mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.



TABLE 1

**STATEMENT OF COLLECTIONS UNDER THE INCOME TAX ACT AND THE ESTATE TAX ACT  
DURING THE GOVERNMENT FISCAL YEAR APRIL 1, 1964 – MARCH 31, 1965**

DISTRICT TAXATION OFFICE — BUREAU DE DISTRICT D'IMPÔT	GENERAL INCOME TAX AND OLD AGE SECURITY TAX (1) — IMPÔT GÉNÉRAL SUR LE REVENU ET IMPÔT DE SÉCURITÉ DE VIEILLESSE (1)				
	INDIVIDUALS – PARTICULIERS				CORPORATIONS
	Gross Direct Payments	Gross Deductions at Source	Refunds	Net Collections	
	— <i>Paielements directs bruts</i>	— <i>Déductions brutes à la source</i>	— <i>Remboursements</i>	— <i>Recettes nettes</i>	
	\$	\$	\$	\$	\$
Data Centre – Ottawa .....	636,528,144.56	1,096,294,332.66	298,145,522.39	1,434,676,954.83	—
Newfoundland.....	1,040,793.44	12,015,157.11	216,916.04	12,839,034.51	22,500,694.79
Charlottetown.....	260,282.08	1,533,850.84	28,417.20	1,765,715.72	2,558,067.20
Sydney .....	315,541.51	4,547,820.02	69,651.08	4,793,710.45	1,039,607.20
Halifax .....	2,205,225.46	18,909,198.23	273,729.89	20,840,693.80	17,596,926.30
Saint John .....	1,178,169.28	19,843,413.53	259,323.48	20,762,259.33	15,436,240.50
Quebec .....	4,015,974.88	50,998,650.48	920,774.62	54,093,850.74	27,397,724.40
Sherbrooke .....	1,713,250.68	12,143,838.38	183,571.61	13,673,517.45	11,872,112.00
Montreal .....	16,566,298.12	263,430,205.38	4,505,135.39	275,491,368.11	457,027,587.20
Rouyn .....	483,426.64	4,879,792.78	75,911.70	5,287,307.72	1,774,781.80
Ottawa .....	4,649,335.90	106,406,258.51	1,062,076.84	109,993,517.57	29,097,367.20
Kingston .....	575,784.46	7,529,635.41	182,014.65	7,923,405.22	4,802,392.50
Belleville .....	931,682.93	10,632,548.85	230,274.27	11,333,957.51	7,310,420.20
Toronto .....	20,780,847.70	348,771,765.72	3,153,763.12	366,398,850.30	550,668,328.40
Hamilton .....	2,987,366.74	63,533,719.91	835,011.71	65,686,074.94	79,300,817.20
St. Catharines .....	929,144.27	23,835,142.15	307,107.75	24,457,178.67	27,829,254.20
Kitchener .....	1,961,555.84	27,759,914.15	421,517.33	29,299,952.66	24,966,969.70
London .....	1,824,707.95	35,291,418.51	661,966.70	36,454,159.76	50,710,164.60
Windsor .....	1,336,379.22	18,327,988.52	247,038.01	19,417,329.73	64,540,137.30
Sudbury .....	1,352,229.28	30,880,587.76	326,133.72	31,906,683.32	16,670,099.30
Fort William .....	823,137.33	12,828,872.62	186,838.64	13,465,171.31	11,366,420.40
Winnipeg .....	4,851,951.46	64,541,888.68	945,004.90	68,448,835.24	71,983,622.90
Regina .....	3,180,217.66	19,783,862.55	537,313.51	22,426,766.70	12,182,687.00
Saskatoon .....	1,876,365.88	11,492,828.18	446,952.01	12,922,242.05	5,892,268.90
Calgary .....	3,514,518.20	37,811,790.39	1,225,662.20	40,100,646.39	52,141,659.50
Edmonton .....	3,540,966.18	46,300,013.70	840,434.76	49,000,545.12	48,324,111.50
Penticton .....	818,877.07	10,440,045.26	207,689.30	11,051,233.03	5,830,135.90
Vancouver .....	7,353,857.87	112,638,149.56	1,682,905.41	118,309,102.02	174,784,830.80
Victoria .....	1,412,454.10	18,215,851.22	303,535.56	19,324,769.76	8,538,482.70
Whitehorse .....	166,801.34	1,583,878.34	23,455.57	1,727,224.11	363,260.10
Canada .....	729,175,288.03	2,493,202,419.40	318,505,649.36	2,903,872,058.07	1,804,507,172.20

(1) Includes amounts of Provincial Income Tax collected by the Taxation Division.

(1) Comprend les montants d'impôt sur le revenu perçus par la Division l'impôt.

TABLEAU 1

RELEVÉ DES RECETTES PERÇUES EN VERTU DE LA LOI DE L'IMPÔT SUR LE REVENU ET LA LOI DE L'IMPÔT SUR LES BIENS TRANSMIS PAR DÉCÈS PENDANT L'ANNÉE FINANCIÈRE ALLANT DU 1ER AVRIL 1964 AU 31 MARS 1965

DISTRICT TAXATION OFFICE — BUREAU DE DISTRICT D'IMPÔT	Non-Resident Tax — Impôt de non-résidents	Total Income Tax Act — Total loi de l'impôt sur le revenu	Estate Tax Act — Loi de l'impôt sur les biens transmis par décès	GRAND TOTAL — TOTAL GLOBAL
	\$	\$	\$	\$
Centre de données—Ottawa.....	—	1,434,676,954.83	—	1,434,676,954.83
Terre-Neuve .....	303,909.30	35,643,638.60	997,103.39	36,640,741.99
Charlottetown .....	97,442.25	4,421,225.18	74,232.36	4,495,457.54
Windsor .....	14,930.64	5,848,248.37	63,364.80	5,911,613.17
Halifax .....	971,251.06	39,408,871.19	2,218,790.71	41,627,661.90
St-Jean .....	615,632.63	36,814,132.49	3,090,207.10	39,904,339.59
Québec .....	1,193,907.87	82,685,483.02	2,194,216.42	84,879,699.44
Windsor .....	732,277.00	26,277,906.51	637,107.67	26,915,014.18
Montréal .....	34,112,701.12	766,631,656.45	18,911,177.44	785,542,833.89
Windsor .....	765.03	7,062,854.62	158,977.57	7,221,832.19
Ottawa .....	12,009,641.82	151,100,526.61	14,078,627.62	165,179,154.23
Kingston .....	231,891.28	12,957,689.03	525,604.48	13,483,293.51
Belleville .....	663,286.59	19,307,664.38	407,249.74	19,714,914.12
Toronto .....	63,791,062.49	980,858,241.25	17,535,273.24	998,393,514.49
Hamilton .....	4,729,855.09	149,716,747.27	3,970,760.84	153,687,508.11
St. Catharines .....	1,592,327.19	53,878,760.14	2,073,318.76	55,952,078.90
Windsor .....	1,738,307.08	56,005,229.44	1,938,492.47	57,943,721.91
London .....	3,607,249.09	90,771,572.94	1,568,701.26	92,340,274.20
Windsor .....	2,091,675.16	86,049,142.21	358,956.92	86,408,099.13
Windsor .....	778,904.99	49,355,687.63	807,193.72	50,162,881.35
Port William .....	404,306.33	25,235,898.11	587,954.15	25,823,852.26
Winnipeg .....	2,474,292.94	142,906,751.14	3,149,487.55	146,056,238.69
Windsor .....	1,029,563.25	35,639,016.97	1,839,325.22	37,478,342.19
Windsor .....	242,143.24	19,056,654.21	1,127,870.85	20,184,525.06
Windsor .....	2,389,037.21	94,631,343.16	2,781,882.58	97,413,225.74
Windsor .....	749,240.96	98,073,897.60	3,343,262.08	101,417,159.68
Windsor .....	181,841.92	17,063,210.86	363,591.76	17,426,802.62
Windsor .....	6,660,260.29	299,754,193.15	2,641,165.07	302,395,358.22
Windsor .....	308,869.14	28,172,121.60	1,134,297.24	29,306,418.84
Windsor .....	1,372.30	2,091,856.58	47,448.13	2,139,304.71
Canada .....	143,717,945.26	4,852,097,175.54	88,625,641.14	4,940,722,816.68

## HISTORICAL TABLE 1 - TABLEAU HISTORIQUE 1

## ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION

## IMPÔTS PERÇUS ET FRAIS ENGAGÉS PAR LA DIVISION DE L'IMPÔT PAR ANNÉE

(All money figures in millions of dollars - En millions de dollars)

Fiscal Year Ended March 31 — Année financière se terminant le 31 mars	Individual Income Tax ( <sup>1</sup> ) — Impôt sur le revenu des particuliers ( <sup>1</sup> )	Corporation Income Tax ( <sup>1</sup> ) — Impôt sur le revenu des corporations ( <sup>1</sup> )	Excess Profits Tax — Impôt sur les surplus de bénéfices	Non- Resident Tax — Impôt de non-résidents	Succession Duties and Estate Tax — Droits successoraux et impôt sur les successions	Total Collections — Recettes totales	Total Annual Cost — Total des frais par année	Percentage Cost of Collection — Frais de perception en %
	\$	\$	\$	\$	\$	\$	\$	\$
1917	—	—	12.5	—	—	12.5	0.1	0.46
1918	—	—	21.3	—	—	21.3	0.1	0.51
1919	7.9	1.4	32.9	—	—	42.3	0.5	1.17
1920	13.2	7.1	44.1	—	—	64.4	1.2	1.78
1921	32.5	13.9	40.8	—	—	87.2	1.9	2.24
1922	39.8	38.9	22.8	—	—	101.5	2.3	2.24
1923	31.7	28.0	13.0	—	—	72.7	2.0	2.80
1924	25.7	28.5	4.8	—	—	59.0	1.9	3.28
1925	25.2	31.1	2.7	—	—	59.0	1.7	2.87
1926	23.8	31.7	1.2	—	—	56.7	1.7	3.04
1927	18.0	29.4	0.7	—	—	48.1	1.7	3.58
1928	23.2	33.3	1.0	—	—	57.5	2.0	3.39
1929	24.8	34.6	0.5	—	—	59.9	2.1	3.55
1930	27.2	41.8	0.2	—	—	69.2	2.1	3.10
1931	26.7	44.4	—	—	—	71.1	2.2	3.03
1932	24.8	36.5	—	—	—	61.3	2.1	3.48
1933	26.0	36.1	—	—	—	62.1	2.0	3.16
1934	29.2	27.4	—	4.8	—	61.4	1.9	3.12
1935	25.2	35.8	—	5.8	—	66.8	2.0	2.95
1936	33.0	42.5	—	7.2	—	82.7	2.1	2.56
1937	35.5	58.0	—	8.9	—	102.4	2.1	2.08
1938	40.4	69.8	—	10.2	—	120.4	2.3	1.87
1939	46.9	85.2	—	9.9	—	142.0	2.4	1.70
1940	45.4	77.9	—	11.1	—	134.4	2.5	1.85
1941	103.5	131.6	24.0	13.0	—	272.1	2.9	1.06
1942	296.1	185.8	135.2	28.3	7.0	652.4	3.8	0.59
1943	534.1	347.9	454.6	28.1	13.3	1,378.0	5.4	0.39
1944	813.5	311.4	468.7	26.9	15.0	1,635.5	8.0	0.49
1945	767.8	276.4	465.8	28.6	17.2	1,555.8	9.9	0.64
1946	691.6	217.8	494.2	28.3	21.5	1,453.4	11.8	0.81
1947	694.5	238.8	448.7	30.1	23.6	1,435.7	13.7	0.96
1948	659.8	364.2	227.0	35.9	30.8	1,317.7	19.6	1.49
1949	762.6	492.0	44.8	43.4	25.5	1,368.3	28.1	2.05
1950	622.0	603.2	1.8-	47.5	29.9	1,300.8	28.1	2.16
1951	652.3	799.2	10.2	61.6	33.6	1,556.9	25.2	1.62
1952	975.8	1,132.7	2.4	55.0	38.2	2,204.1	21.9	0.99
1953	1,225.3	1,276.9	—	53.7	38.1	2,594.0	21.8	0.84
1954	1,278.3	1,246.8	—	53.8	39.1	2,618.0	22.9	0.88
1955	1,284.4	1,066.5	—	61.3	44.8	2,457.0	25.7	1.05
1956	1,288.1	1,081.0	—	66.2	66.6	2,501.9	26.1	1.04
1957	1,525.5	1,335.6	—	76.4	79.7	3,017.2	28.4	0.94
1958	1,634.8	1,295.5	—	64.3	71.6	3,066.2	31.2	1.02
1959	1,499.9	1,075.9	—	61.2	72.5	2,709.5	31.8	1.17
1960	1,752.2	1,234.2	—	73.4	88.4	3,148.2	31.8	1.01
1961	1,940.6	1,380.1	—	88.2	84.9	3,493.7	34.3	.98
1962	2,088.3	1,303.5	—	112.3	84.6	3,588.7	35.6	.99
1963	2,270.8	1,362.7	—	129.1	87.1	3,849.7	38.2	.99
1964	2,454.6	1,472.2	—	124.5	90.7	4,141.9	40.7	.98
1965	2,903.9	1,804.5	—	143.7	88.6	4,940.7	42.7 <sup>(2)</sup>	.86

(<sup>1</sup>) Includes collections of old Age Security Tax for 1952 and subsequent years. Includes amounts of Provincial Income Tax collected by the Taxation Division for 1962 and subsequent years — Comprend l'impôt perçu au titre de la sécurité de la vieillesse pour les années financières 1952 et suivantes. Comprend les montants d'impôt pour les années d'imposition 1962 et suivantes.

(<sup>2</sup>) Includes Canada Pension Plan expenses incurred by the Taxation Division — Comprend les dépenses du Régime de pensions du Canada engagées par la Division de l'impôt.



## *Section II*

Corporation Statistics  
1963 Taxation Year

Statistique concernant les corporations  
Année d'imposition 1963

## SECTION II

### CORPORATION STATISTICS 1963 TAXATION YEAR

#### *Basic Information and Definitions*

**Statistical Sample and Coverage**—This section presents in Tables 1 to 7 an analysis of corporation income tax returns filed for the taxation year 1963. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned.

Tables 1 to 6 inclusive of this analysis are based upon a sample of 1963 corporation returns. All returns of corporations reporting Total Assets (after adding back Depreciation and Depletion Reserves) of \$1,000,000 or more or Taxable Income, or in the case of exempt corporations, net profit of \$50,000 or more, and all corporations reporting losses of \$25,000 or more, were included. The returns for corporations below these limits were stratified by industrial classification and a 10% random sample of the returns in each industrial classification was selected. In the aggregate, approximately 19 per cent of the corporation returns received in the normal filing period were analyzed. Table 7 is based on analysis of all T2 returns received during the period.

The final date for filing 1963 returns was June 30, 1964. Returns received up to September 25, 1964, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1963 taxation year which embraces all company returns for fiscal periods ending between January 1, 1963 and December 31, 1963. Except where a company's fiscal year ends December 31, 1963, the data pertain partly to the 1962 calendar year and partly to the 1963 calendar year.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the return.

**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 4, 5, 5A and 6. A

### STATISTIQUE CONCERNANT LES CORPORATIONS—ANNÉE D'IMPOSITION 1963

#### *Renseignements de base et définitions*

**Échantillon et portée statistiques**—La présente section donne dans les tableaux 1 à 7 l'analyse des déclarations d'impôt sur le revenu produites par les corporations pour l'année d'imposition 1963. Toutes les compagnies produisant une déclaration T2 d'impôt sur le revenu de corporations sont incluses, peu importe qu'elles soient imposables ou exemptées en vertu de la loi. Cependant les compagnies exemptées ne sont pas comprises dans les tableaux qui appellent une analyse détaillée; certains genres de compagnies imposables sont aussi omis dans les analyses détaillées, ainsi qu'il est expliqué aux tableaux en question.

Les tableaux 1 à 6 inclusivement de cette analyse se fondent sur un échantillonnage des déclarations de corporations pour 1963. L'échantillonnage comprend toutes les déclarations de corporations indiquant un actif total (après avoir ajouté les réserves pour dépréciation et épuisement) de \$1,000,000 ou davantage ou un revenu imposable de \$50,000 ou davantage ou, dans le cas des corporations exemptes de l'impôt, des bénéfices nets de \$50,000 ou davantage et toutes les déclarations de corporations indiquant des pertes de \$25,000 ou davantage. Les déclarations tombant en deçà de ces limites ont été divisées par catégorie industrielle et un échantillon de 10 p. 100 des déclarations a été prélevé au hasard dans chaque catégorie industrielle. Dans l'ensemble, les déclarations analysées représentent environ 19 p. 100 des déclarations de corporations reçues pendant la période normale de production. Le tableau 7 se fonde sur l'analyse de toutes les déclarations T2 reçues dans la période.

La date ultime de production des déclarations de 1963 était le 30 juin 1964. On a inclus les déclarations reçues jusqu'au 25 septembre 1964 mais non les déclarations reçues après cette date afin de pouvoir arrêter définitivement les tableaux. Ceci a entraîné l'omission d'un faible pourcentage des compagnies bien qu'on se soit efforcé de comprendre toutes les compagnies importantes qui avaient été comptées les années précédentes. On a tenu compte des déclarations modifiées dans les seuls cas où la modification du revenu s'élevait à \$10,000 ou plus. Il n'est pas permis aux corporations de produire des déclarations d'ensemble.

La période en jeu est l'année d'imposition 1963; elle comprend toutes les déclarations de compagnies pour les exercices financiers se terminant entre le 1<sup>er</sup> janvier 1963 et le 31 décembre 1963. Sauf dans le cas de compagnies dont l'exercice financier se termine le 31 décembre 1963, les données portent en partie sur l'année civile 1962 et en partie sur l'année civile 1963.

**Source de renseignements**—La section de la Statistique du bureau principal extrait les renseignements des déclarations d'impôt sur le revenu T2 et des états financiers qui les accompagnent; elle inscrit ces renseignements sur des fiches ordinaires de transcription conformément à un manuel de règles et procédures générales. Les montants extraits sont les montants déclarés par le contribuable indépendamment de tout redressement apporté plus tard dans l'établissement de la cotisation.

**Compagnies pleinement analysées ou non pleinement analysées**—Une compagnie pleinement analysée est celle pour laquelle on dispose d'un bilan détaillé et de données sur les recettes et dépenses, ainsi que l'indiquent



company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. The profit or loss is not necessarily the amount shown in the corporation's financial statements. It is after adjustments declared to be in accordance with the provisions of the Income Tax Act. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee.

**Industrial Classification**—The industrial classification of companies shown in Tables 2, 4 and 7 is based on information given in the returns and the financial statements. The system of classification employed is based on the standard Industrial Classification Manual (1960 Revision) issued by the Dominion Bureau of Statistics. Some grouping of individual classifications has been necessary due to space limitations and in particular where the number of corporations in a given classification was small. Where a company's activities are diversified, it is normally classified to the industry in which it shows the greatest volume of its sales.

**Income Classes**—The income classification of companies shown in Table 6 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1963 taxation year. Where numbered this is Item 48 (Profit). Non-taxable dividends received are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1958, 1959, 1960, 1961 or 1962 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1963) profit in order to arrive at the net taxable income for 1963.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1963 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1963 taxation year, after deducting non-taxable dividends received. Where numbered this is Item 48 (Loss).

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1963 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1962 profit. This item appears only in Historical Tables I and IA at the end of this Section.

les tableaux 4, 5, 5A et 6. Une compagnie non pleinement analysée est celle pour laquelle on ne dispose de renseignements que sur le revenu et l'impôt. Le tableau 1 et les remarques y afférentes indiquent séparément les genres de compagnies non pleinement analysées.

**Compagnies à profit ou à perte**—Dans tous les tableaux, les compagnies déclarant un profit pour l'année sont indiquées séparément des compagnies déclarant une perte. Le profit ou la perte n'est pas nécessairement le montant qui figure aux états financiers de la corporation. C'est le montant compte tenu des redressements qui sont déclarés être conformes aux dispositions de la Loi de l'impôt sur le revenu. Si une compagnie déclare des dépenses exactement égales à son revenu de sorte qu'il n'y a ni profit ni perte, elle est comptée comme compagnie à perte. Les corporations opérant à l'étranger sont comptées comme compagnies à profit vu qu'elles doivent payer un droit de production de \$100.

**Classification par industrie**—Le classement des compagnies par industrie qu'on trouve aux tableaux 2, 4 et 7 se fonde sur les renseignements contenus dans les déclarations et les états financiers. La classification employée se fonde sur le manuel de classification uniforme des industries (Revision de 1960) publié par le Bureau fédéral de la statistique. Il a été nécessaire de réunir certaines catégories parce que l'espace était limité et surtout parce que le nombre de corporations relevant d'une catégorie quelconque était peu élevé dans certains cas. Les compagnies qui s'adonnent à différents genres d'affaires ont ordinairement été attribuées à l'industrie qui rapporte le plus fort montant de ventes.

**Catégories de revenu**—Au tableau 6, la répartition des compagnies selon le revenu se fonde sur le profit déclaré par chaque compagnie pour l'année courante.

**Profit de l'année courante**—S'entend du profit que la compagnie déclare avoir gagné dans l'année d'imposition 1963. Quand ce poste est numéroté, c'est le n° 48 (Profit). Ne comprend pas les dividendes non imposables reçus. Comme le profit de l'année courante peut être réduit au titre d'une perte subie dans une ou plusieurs des cinq années précédentes, il ne représente donc pas nécessairement le profit imposable définitif pour l'année.

Dans le cas de compagnies exemptées, le profit de l'année courante signifie le revenu net déclaré par la compagnie.

**Perte d'années antérieures**—Représente le montant des pertes pour les années d'imposition 1958, 1959, 1960, 1961 ou 1962 qui ont été déduites du profit de l'année courante (1963) en vertu de l'article 27 (1) e) de la loi dans le calcul du revenu imposable net pour 1963.

**Revenu imposable net**—Représente le montant de revenu assujéti à l'impôt dans l'année d'imposition 1963; il est constitué du profit de l'année courante diminué des pertes d'années antérieures.

**Perte d'année courante**—Représente la perte déclarée par la compagnie pour l'année d'imposition 1963, déduction faite des dividendes non imposables reçus. Quand ce poste est numéroté, c'est le n° 48 (Perte).

**Pertes déduites sur les profits d'année antérieure**—Représente les pertes déclarées dans l'année d'imposition 1963 qui ont été affectées en déduction des bénéfices gagnés dans l'année précédente, cette opération donnant au contribuable droit à une réduction de l'impôt payé sur le profit de 1962. Ce poste se trouve seulement aux tableaux historiques I et IA à la fin de la présente section.



**Total Tax Declared (Item 49)**—This is the total of amounts of Federal Income Tax and Old Age Security Tax, and Provincial Income Tax as shown in items 50 and 51.

**Federal Income and Old Age Security Tax (Item 50)**—This is the amount of Federal Income Tax and Old Age Security Tax payable upon the net taxable income. Where numbered this is item 50. The figure represents net tax payable after deducting tax credits for Sales Incentives, and any Provincial, Foreign or Logging Tax credits claimed. The 3% Old Age Security Tax which applies to all taxable corporations except non-resident owned investment corporations is included. The federal income tax rate on income earned in the 1963 calendar year is 18% on the first \$35,000 of taxable income and 47% on the remainder; these rates are reduced or abated by 9% in the case of income earned in all provinces except Quebec where the abatement or reduction is 10%. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$35,000 of income earned by these corporations taken as a group is taxable at the rate of 18%. Investment companies as defined in Section 69 of the Act are taxable at an 18% rate on their entire taxable income. Non-resident owned investment companies are taxable at a 15% rate of income tax only. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.

**Provincial Income Tax (Item 51)**—All the provinces levy a corporation income tax, and for eight of these (all except Ontario and Quebec) the Federal Government assesses and collects the tax. The amounts declared for these eight provinces are shown under this item, where numbered, item 51.

The rate of provincial income tax is 10% in Manitoba and Saskatchewan, and 9% in British Columbia, Alberta, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland.

**Ontario, Quebec and Foreign Credits (Item 52)**—The two Provinces of Ontario and Quebec levy, and themselves collect, a corporation income tax, and a credit for this tax is allowed against the federal income tax. The credit allowed is 9% of the taxable income allocated to Ontario, or 10% of the taxable income allocated to Quebec. The amount of this credit on income earned in Ontario and Quebec, plus any credits claimed by reason of taxes paid to foreign countries are included, under this heading, as item 52, where numbered. The amount of the abatement allowed to the other eight provinces is not included here, as these eight provinces levy a tax, collected by the Federal Government, and shown as Provincial Income Tax. Logging tax and sales incentive tax credits are not included here.

**Impôt total déclaré (Poste 49)**—C'est le total des montants d'impôt fédéral sur le revenu et d'impôt de sécurité de la vieillesse et d'impôt provincial sur le revenu qui figurent aux numéros 50 et 51.

**Impôt fédéral sur le revenu et impôt de sécurité de la vieillesse (Poste 50)**—C'est le montant d'impôt fédéral sur le revenu et d'impôt de sécurité de la vieillesse qui sont exigibles sur le revenu net imposable. Quand ce poste est numéroté, c'est le numéro 50. Le chiffre représente l'impôt net payable, déduction faite des dégrèvements d'impôt au titre d'encouragement à la vente et des dégrèvements réclamés au titre d'impôts provinciaux et étrangers. Comprend également l'impôt de sécurité de la vieillesse de 3 p. 100 qui frappe toutes les corporations imposables sauf les corporations de placement possédées par des non-résidents. Le taux de l'impôt fédéral sur le revenu gagné dans l'année civile 1963 est de 18 p. 100 sur les premiers \$35,000 de revenu imposable et de 47 p. 100 sur le reste; ces taux font l'objet d'une réduction ou d'un abattement de 9 p. 100 à l'égard du revenu gagné dans toutes les provinces sauf le Québec où le taux d'abattement ou de réduction est de 10 p. 100. Si deux ou plusieurs corporations sont «associées» au sens de l'article 39 de la loi, seuls les premiers \$35,000 de revenu gagné par ces corporations collectivement sont imposables au taux de 18 p. 100. Les compagnies de placement au sens de l'article 69 de la loi sont imposables au taux de 18 p. 100 sur la totalité de leur revenu imposable. Les compagnies de placement possédées par des non-résidents sont imposables à un taux de 15 p. 100 d'impôt sur le revenu seulement. Les compagnies de service d'électricité, de gaz ou de vapeur sont assujetties au taux réduit prévu à l'article 85 de la loi sur la tranche de leur revenu qui provient de la vente d'énergie électrique, de gaz ou de vapeur.

**Impôt provincial sur le revenu (Poste 51)**—Toutes les provinces établissent un impôt sur le revenu de corporations; pour huit d'entre elles (toutes sauf Ontario et Québec) le gouvernement fédéral cotise et perçoit l'impôt. Les montants déclarés pour ces huit provinces figurent à ce poste; quand il est numéroté, c'est le numéro 51.

Le taux de l'impôt provincial sur le revenu est de 10 p. 100 au Manitoba et en Saskatchewan; il est de 9 p. 100 en Colombie-Britannique, en Alberta, au Nouveau-Brunswick, en Nouvelle-Écosse, à l'Île du Prince-Édouard et à Terre-Neuve.

**Dégrèvements pour impôt de l'Ontario, du Québec et de l'étranger (Poste 52)**—Les deux provinces de l'Ontario et du Québec établissent et perçoivent elles-mêmes un impôt sur le revenu des corporations; un dégrèvement au titre de cet impôt est admis en déduction de l'impôt fédéral sur le revenu. Le dégrèvement admis est de 9 p. 100 du revenu imposable attribué à l'Ontario ou de 10 p. 100 du revenu imposable attribué au Québec. Ce dégrèvement sur le revenu gagné en Ontario et dans le Québec ainsi que tous dégrèvements réclamés à l'égard d'impôts versés à des pays étrangers figurent à ce poste; quand il est numéroté, c'est le numéro 52. Le montant de l'abattement accordé aux huit autres provinces n'est pas inclus ici, vu que ces huit provinces établissent un impôt qui est perçu par le gouvernement fédéral et qui est désigné comme «impôt provincial sur le revenu». Les dégrèvements au titre d'impôt sur les opérations forestières et au titre d'encouragement à la vente ne sont pas inclus ici.

**Cash (Item 2)**—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities (Item 3)**—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities (Item 4)**—Other securities comprise all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Due from Shareholders (Item 5)**—This includes all amounts owing by shareholders, officers or directors of the company except advances for travelling expenses or other debit balances considered a normal part of the operation of the business.

**Accounts Receivable (Item 6)**—This figure covers trade accounts receivable after deduction of reserve for bad debts.

**Inventories (Item 7)**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land (Item 8)**—This classification is restricted to land and other natural resources. Mineral and oil resources and timber limits are treated as land, and shown at gross value before depletion.

**Buildings and Equipment (Item 9)**—This item includes all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Affiliates (Item 10)**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Intangibles (Item 11)**—This item includes goodwill, patents, copyrights, trade marks, franchises, leases, organization expenses and similar assets. The figure is shown at net (amortized) value.

**Other Assets (Item 12)**—This figure covers any type of asset not shown elsewhere, such as salesmen's balances, notes discounted at a bank, loans outstanding, prepaid expenses, bond discount, cash surrender value of life insurance, trust funds. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Depreciation and Depletion Reserve (Item 13)**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Encaisse (Poste 2)**—Comprend les espèces en caisse et les dépôt en banque, déduction faite des chèques émis et des découverts en banque. Les prêts de banque consentis comme tels ne sont pas déduits de l'encaisse.

**Titres du gouvernement (Poste 3)**—Se limite aux obligations émises ou garanties par le gouvernement du Canada. Ne comprend pas les titres provinciaux ou municipaux.

**Autres titres (Poste 4)**—Comprend les actions, obligations, hypothèques, billets, promesses de vente et tous genres de titres négociables sauf ceux qui sont émis ou garantis par le gouvernement du Canada.

**Dû par actionnaires (Poste 5)**—Comprend tous les montants dont sont redevables les actionnaires, fonctionnaires ou administrateurs de la compagnie sauf les avances pour frais de voyage et autres soldes débiteurs qui sont réputés faire normalement partie du fonctionnement de l'entreprise.

**Comptes à recevoir (Poste 6)**—Comprend les comptes commerciaux à recevoir, déduction faite de la réserve pour mauvaises créances.

**Inventaires (Poste 7)**—Comprend la papeterie et les fournitures de bureau tout aussi bien que les marchandises. Les inventaires de marchandises consistent en matières premières, produits en cours de fabrication et produits ouvrés; ils sont inscrits à la valeur brute aux livres sans aucune déduction pour la réserve d'inventaire. Celle-ci est portée au surplus.

**Terrains (Poste 8)**—Se limite aux terrains et autres ressources naturelles. Les ressources minières et pétrolières et les concessions forestières sont comptées comme terrains; on les inscrit à la valeur brute avant l'épuisement.

**Bâtiments et outillage (Poste 9)**—Comprend tous genres de biens amortissables. Il s'agit du montant brut sans la dépréciation.

**Investissement en filiales (Poste 10)**—Comprend tous capitaux investis à longue ou brève échéance dans les compagnies affiliées, filiales ou apparentées.

**Actif intangible (Poste 11)**—Comprend l'achalandage, les brevets, droits d'auteur, marques de fabrique, concessions, baux, frais d'organisation et autre actif du même genre. Il s'agit de la valeur nette (amortie).

**Autre actif (Poste 12)**—Comprend tous genres d'actif non indiqués ailleurs notamment les soldes de vendeurs, billets escomptés à la banque, prêts impayés, frais payés d'avance, escomptes sur obligations, valeur de rachat d'assurance-vie, fonds en fiducie. Comprend aussi les frais d'exploitation et d'aménagement de compagnies minières et pétrolières.

**Réserve pour dépréciation et épuisement (Poste 13)**—Comprend les réserves pour dépréciation, épuisement ou toute autre réserve destinée à enregistrer la diminution de valeur d'un actif matériel sauf les réserves pour mauvaises créances, investissements ou inventaires.



**Bank Loans** (Item 15)—Included here are all bank loans or credits extended by a banking institution except mortgage loans which are classified as mortgage debt. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Accounts Payable** (Item 16)—This category includes all trade accounts payable in the normal course of business. In the case of Trust and Mortgage companies, this is interpreted to include deposits.

**Tax Liabilities** (Item 17)—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Due to Shareholders** (Item 18)—This includes all amounts owing to shareholders except dividends, and to officers or directors of the company with the exception of salaries or fees payable as their authorized remuneration.

**Deferred Income** (Item 19)—This item includes all types of deferred income such as tickets outstanding, uncompleted contracts, deposits on contracts and advance payments received.

**Mortgage Debt** (Item 20)—This item includes all mortgages outstanding except those payable to shareholders or an affiliated company. Mortgage instalments and interest currently due are included. Chattel mortgages are excluded.

**Other Funded Debt** (Item 21)—This classification includes all bonds, debentures, notes or other contractual obligations having a term greater than one year. Mortgages are excluded.

**Other Liabilities** (Item 22)—This category includes wages and commissions payable, dividends and employees' tax deductions payable, loans received from affiliated companies, reserves for liabilities, such as guarantees, pensions, fire or marine insurance or Tax Equalization Reserve.

**Preferred Stock** (Item 23)—This includes all capital stock issued and so designated in the balance sheet.

**Common Stock** (Item 24)—This includes all capital stock issued and so designated in the balance sheet. Undesignated capital stock is also included.

**Surplus** (Item 25)—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "investment reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.

**Deficit** (Item 26)—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Sales** (Item 27)—In general, this item includes only actual sales or revenue derived from operations. As far as possible, sales are taken gross prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds.

**Emprunts en banque** (Poste 15)—Comprend tous les prêts ou crédits accordés par des institutions bancaires sauf les prêts hypothécaires; ceux-ci sont classés comme dettes hypothécaires. Les chèques émis et les découverts en banque sont déduits du compte de caisse mais si ce dernier ne suffit pas à les contre-balancer, le solde est compté comme emprunt en banque.

**Comptes à payer** (Poste 16)—Comprend tous les comptes commerciaux à payer dans le cours ordinaire des affaires. Dans le cas de compagnies de fiducie et d'hypothèques, ce poste comprend les dépôts.

**Impôts à payer** (Poste 17)—Comprend tous les genres de taxes et impôts à payer, à l'échelon municipal, provincial ou fédéral.

**Dû aux actionnaires** (Poste 18)—Comprend tous les montants payables aux actionnaires, sauf les dividendes, et aux fonctionnaires ou administrateurs de la compagnie sauf les traitements ou honoraires qui leur sont payables à titre de rémunération autorisée.

**Revenu différé** (Poste 19)—Comprend tous les genres de revenu différé notamment les billets ou bons en circulation, les marchés non terminés, les dépôts sur marchés et les avances reçues.

**Dettes hypothécaires** (Poste 20)—Comprend toutes les hypothèques en cours sauf celles qui sont payables à des actionnaires ou à des compagnies affiliées. Comprend aussi les versements sur hypothèques et l'intérêt devenant échu. Ne comprend pas les prêts sur nantissement.

**Autres dettes fondées** (Poste 21)—Comprend tous les billets, obligations ou autres engagements contractuels devant durer plus d'un an à l'exception des hypothèques.

**Autre passif** (Poste 22)—Comprend les montants payables aux titres de salaires et commissions, dividendes, déductions d'impôt sur la rémunération des employés, prêts reçus des compagnies affiliées, réserves pour passif aux titres de garanties, pension, assurance-incendie ou assurance maritime, ou réserve de péréquation fiscale.

**Actions privilégiées** (Poste 23)—Comprend tout le capital-actions émis et ainsi appelé au bilan.

**Actions ordinaires** (Poste 24)—Comprend tout le capital-actions émis et ainsi appelé au bilan. Comprend aussi le capital-actions dont le genre n'est pas indiqué.

**Surplus** (Poste 25)—Comprend tous les genres de comptes de surplus plus les comptes de «Réserve générale», «Réserve de prévoyance», «Réserve pour rachat d'obligations», «Réserve pour investissements» et «Réserve d'inventaire». Si un compte de surplus indique un solde débiteur, on fait l'inscription à la rubrique «Déficit».

**Déficit** (Poste 26)—On porte ici les déficits d'exploitation ou les déficits de capital. Si un même bilan fait voir en même temps un déficit d'exploitation et un surplus de capital, on procède à une compensation et l'on inscrit le déficit net ou le surplus net seulement.

**Ventes** (Poste 27)—En général, ce poste comprend seulement les ventes réellement faites ou les recettes réellement tirées des opérations. Autant que possible, on a pris le montant brut des ventes non diminué des frais de transport mais diminué des escomptes accordés, taxe de vente et remboursements ou rabais sur les ventes.



Capital profits are not added to sales. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used. For loan and finance companies, interest from loans is included here as the primary revenue from their operations.

**Rents Received** (Item 28)—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received** (Item 29)—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received** (Item 30)—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received** (Item 31)—This figure represents cash dividends received from non-Canadian corporations.

**Canadian Dividends Received** (Item 32)—These are cash dividends received from Canadian corporations and are generally non-taxable.

**Other Revenues and Adjustments** (Item 33)—Other revenues are miscellaneous items of revenue not of a primary nature which are not classified in any of the foregoing categories, including bank interest, interest from loans, royalty income from patents and copyrights, and "sideline" income. Adjustments to revenue made by the taxpayer are netted off against this item. For example, dividends received from taxable Canadian corporations which are non-taxable in the hands of the receiving corporation would result in a "minus" adjustment here.

**Cost of Sales** (Item 35)—This represents the cost of goods sold, that is, the laid down cost of inventory items which have been turned over or consumed during the year. Freight or transportation charges, customs duties and demurrage are included and discounts earned on purchases are deducted. Direct labour and factory overhead are also included.

**Rents Paid** (Item 36)—This represents rent paid for the use of land or buildings but not moveable property or natural resources.

**Bond Interest Paid** (Item 37)—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid** (Item 38)—This represents interest paid on mortgages outstanding.

**Other Interest Paid** (Item 39)—This includes all items of interest paid except bond or mortgage interest.

**Capital Cost Allowance** (Item 40)—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes allowances in respect of

Les gains de capital ne sont pas ajoutés aux ventes. Les ventes faites entre succursales ou entre services d'une même compagnie ont été éliminées autant que possible. Dans le cas des compagnies de construction, on a retenu les recettes brutes d'entreprises diminuées de la valeur des sous-entreprises. Dans le cas de maisons financières notamment les agents de change ou négociants en actions, obligations, grains et immeubles, on a retenu les recettes brutes de commissions. Dans le cas des compagnies de prêts et de finance, l'intérêt sur les prêts est compris à titre de principale recette de leurs opérations.

**Loyers reçus** (Poste 28)—Représente le loyer de la location d'immeubles mais non de l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires reçus** (Poste 29)—Représente les intérêts touchés par une corporation sur les obligations qu'elle détient.

**Intérêts hypothécaires reçus** (Poste 30)—Représente les intérêts touchés par une corporation sur les hypothèques qu'elle détient.

**Dividendes étrangers reçus** (Poste 31)—Représente les dividendes en espèces reçus de corporations non canadiennes.

**Dividendes canadiens reçus** (Poste 32)—Ce sont les dividendes en espèces reçus de corporations canadiennes; en général, ils ne sont pas imposables.

**Autres recettes et redressements** (Poste 33)—Les autres recettes sont différents postes qui ne constituent pas les recettes principales et qui ne sont pas classés dans les catégories précédentes, notamment l'intérêt versé par les banques, l'intérêt sur les prêts, les redevances de brevets et droits d'auteur et les revenus d'activité accessoire. Le montant net des redressements aux recettes apportés par le contribuable est défalqué de ce poste. Par exemple, les dividendes reçus de corporations canadiennes imposables qui ne sont pas imposables au stade d'une corporation bénéficiaire entraîneraient ici un redressement en moins.

**Coût des ventes** (Poste 35)—Représente le coût des marchandises vendues, c'est-à-dire le prix à pied d'œuvre des éléments d'inventaire qui ont été écoulés ou consommés dans l'année. Comprend les frais de transport, les droits de douane et de surestaries; les escomptes réalisés sur les achats sont déduits. Comprend aussi la main-d'œuvre directe et les frais généraux de fabrique.

**Loyers payés** (Poste 36)—Représente les loyers payés pour l'utilisation de terrains ou bâtiments mais non pour l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires payés** (Poste 37)—Représente les intérêts qu'une corporation verse sur ses propres obligations en cours.

**Intérêts hypothécaires payés** (Poste 38)—Représente les intérêts payés sur les hypothèques en cours.

**Autres intérêts payés** (Poste 39)—Comprend tous les postes d'intérêts payés à l'exception d'intérêt obligataire ou hypothécaire.

**Allocation du coût en capital** (Poste 40)—C'est le montant de l'amortissement du coût des immobilisations que le contribuable réclame en déduction dans l'établissement du revenu imposable net. Comprend les allocations à l'égard du coût en capital de bâtiments

the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion** (Item 41)—This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Charitable Donations** (Item 42)—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions** (Item 43)—This represents the total amount contributed to an employees' pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Group Insurance Contributions** (Item 44)—This represents the total amount contributed to an employees' group life insurance plan and to an employees' group medical or hospitalization plan.

**Write-off Mine Development** (Item 45)—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

**Other Expenses and Adjustments** (Item 46)—All expenses not otherwise provided for are included in this category, for example, advertising, administrative and selling expenses. Adjustments made by the taxpayer to eliminate expense items not allowed for tax purposes are generally applied to the specific expense items shown above, but any remaining expense adjustments are netted off here. For example, in investment companies the portion of total expenses applicable to non-taxable dividends is a "minus" adjustment.

**Cash Dividends Paid** (Item 53)—This figure represents the amount of cash dividends charged for the year in the surplus account, without regard to whether a dividend remained unpaid at the end of the year.

**Capital Expenditures** (Item 54)—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

**Sales and Excise Taxes** (Item 55)—This item includes all sales and excise taxes which have been deducted from gross sales in arriving at the "Sales" figure shown in Item 27.

et matériel ainsi que des routes et des améliorations de biens pris à bail mais ne comprend pas l'allocation à l'égard des dépenses d'aménagement de mines.

**Épuisement** (Poste 41)—Représente l'épuisement réclamé par les compagnies qui exploitent des mines, des puits d'huile ou de gaz ou des concessions forestières.

**Dons de charité** (Poste 42)—C'est le total des dons de charité indiqué à l'état des profits et pertes ou dans la liste des dons fournie par le contribuable.

**Contributions à caisses de pension** (Poste 43)—Représente le total versé à une caisse de pension ou de retraite d'employés ainsi que les pensions versées directement à des anciens employés qui ne participent pas à cette caisse de pension.

**Contributions d'assurance collective** (Poste 44)—Représente le total versé à un plan d'assurance-vie collective d'employés et à un plan de frais médicaux ou hospitaliers d'employés.

**Amortissement de frais d'aménagement minier** (Poste 45)—Représente la défalcation ou l'amortissement des dépenses préalables à la production ou des frais différés d'aménagement qui ont été engagés par les compagnies minières et pétrolières.

**Autres dépenses et redressements** (Poste 46)—Comprend toutes les dépenses non prévues ailleurs, par exemple les frais de publicité, d'administration et de vente. Les redressements apportés par le contribuable en vue d'éliminer les postes de dépense non admis en déduction aux fins de l'impôt sont, règle générale, affectés aux postes de dépense indiqués ci-dessus, mais les redressements de dépense qui restent sont défalqués ici au montant net. Par exemple, pour les compagnies de placement la tranche des dépenses totales applicable aux dividendes non imposables est un redressement en moins.

**Dividendes payés en espèces** (Poste 53)—Représente le montant des dividendes en espèces imputés au compte de surplus pour l'année, peu importe qu'un dividende reste impayé ou non à la fin de l'année.

**Immobilisations** (Poste 54)—Représente les dépenses capitalisées faites dans l'année au titre d'immobilisations amortissables. Ne comprend pas ordinairement l'acquisition de terrain. Dans le cas de compagnies qui s'adonnent à l'aménagement minier ou pétrolier, ce montant comprend les dépenses préalables à la production qui ont été faites dans l'année.

**Taxes de vente et d'accise** (Poste 55)—Ce poste comprend toutes les taxes de vente et d'accise qui ont été déduites des ventes brutes dans l'établissement du chiffre indiqué au Poste 27 pour les «Ventes».

### *Notes on the Separate Tables*

#### *Remarques sur les différents tableaux*

**Table 1—General Statement of all Corporations Tabulated**—This summarizes the principal statistical data for the 1963 tax year, distinguishing the fully tabulated companies for which summaries of balance sheets and revenues and expenses are presented in Tables 4, 5, 5A and 6 from the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**Tableau 1—État général de toutes les corporations analysées**—Ce tableau récapitule les principales données statistiques pour l'année d'imposition 1963. Il fait la distinction entre, d'une part, les compagnies pleinement analysées pour lesquelles on trouve la récapitulation du bilan, des recettes et des dépenses aux tableaux 4, 5, 5A et 6 et, d'autre part, les compagnies non pleinement analysées qui, pour cette raison, ont été omises dans plusieurs des tableaux subséquents. Les compagnies non pleinement analysées sont les suivantes:



**BANKS AND INSURANCE COMPANIES**—Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS**—Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES**—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act such as the Canadian National Railways and Trans-Canada Airlines.

**PERSONAL CORPORATIONS**—These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**OTHER EXEMPT COMPANIES**—Included here are charitable organizations, credit unions, mutual insurance corporations, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act.

**Table 2—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Table 3—Distribution of Active Taxable Profit Companies by Provinces**—Table 3 is a provincial distribution covering the same group of companies as those analyzed under the head of profit companies in Table 2, that is, inactive companies, co-operatives and crown corporations are excluded.

**BANQUES ET COMPAGNIES D'ASSURANCE**—Étant donné les difficultés que présentent les postes considérables du bilan et le fait que d'autres publications paraissant plus tôt renferment les mêmes renseignements mais plus en détail, il n'est guère utile de les répéter dans le présent rapport.

**DÉCLARATIONS INCOMPLÈTES**—Déclarations pour lesquelles des états financiers font défaut ou sont insuffisants.

**COMPAGNIES INACTIVES**—Aux fins du présent rapport, une compagnie inactive s'entend de celle qui déclare un revenu brut inférieur à \$2,000 avant déduction de toute dépense quelconque. On fait exception pour les compagnies d'aménagement minier ou pétrolier qui sont comptées comme compagnies en activité si elles dépensent \$2,000 ou plus à l'égard de leur propriété. On fait aussi exception pour les compagnies de portefeuille; elles comptent comme compagnies en activité si le bilan indique \$25,000 ou plus d'espèces ou de titres négociables.

**COOPÉRATIVES**—Étant donné le caractère spécial de la composition du capital des coopératives et le manque d'uniformité dans leur façon de présenter les comptes, leurs déclarations ne sont pas pleinement analysées. En vertu de l'article 73 de la loi les coopératives sont exemptées d'impôt dans les trois premières années d'exploitation. La partie inférieure de ce tableau donne séparément la statistique de ces coopératives exemptées.

**SOCIÉTÉS DE LA COURONNE**—Il s'agit de sociétés de la Couronne qui sont désignées comme corporations de propriétaire en vertu de la Loi sur l'administration financière, notamment les chemins de fer Nationaux du Canada et les Lignes aériennes Trans-Canada (Air-Canada).

**CORPORATIONS PERSONNELLES**—Celles-ci n'ont pas été pleinement analysées parce qu'elles sont exemptées de l'impôt sur les corporations en vertu de l'article 67(2) de la loi. Les actionnaires doivent, au fur et à mesure, payer l'impôt sur le revenu de particuliers en ce qui concerne le revenu de la corporation personnelle, que ce revenu leur soit distribué ou non.

**AUTRES COMPAGNIES EXEMPTÉES**—Comprend les organisations de charité, caisses populaires, sociétés d'assurances mutuelles, cercles, sociétés ou associations organisées pour fins de bien-être social, améliorations civiques ou récréation et autres organisations sans but lucratif exemptées en vertu de l'article 62 de la loi.

**Tableau 2—Répartition par catégorie industrielle des compagnies imposables en activité**—Ce tableau fait par industrie la répartition des données sur le revenu et l'impôt pour toutes les compagnies imposables sauf les compagnies inactives (selon la définition donnée dans le renvoi au tableau 1 ci-dessus), les coopératives et les sociétés de la Couronne.

**Tableau 3—Répartition par province des compagnies imposables en activité déclarant un profit**—Au tableau 3 on trouve une répartition par province du groupe de compagnies analysées au tableau 2 sous la rubrique «Compagnies déclarant un profit», c.-à-d. que les compagnies inactives, les coopératives et les sociétés de la Couronne en sont exclues.



The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. Since this method is believed to favour Ontario and Quebec, those seeking a more unbiased assessment of the income earned in a province, are referred to Table 7, which provides this information with regard to taxable income.

**Table 3A—Distribution of Taxable Co-Operative Companies by Province**—This table provides a distribution of taxable co-operative companies similar to that for other taxable profit companies as explained above for Table 3. The Current Year Profit shown here is defined in the same manner as for other taxable corporations. This is the same as Taxable Income except for corporations which were entitled to deduct losses arising from prior years. The amount of Prior Year Loss deducted by this group of companies is shown in Table 1. The operating profits of co-operatives are subject to certain allowances, for example in respect of patronage dividend payments, before arriving at the profit figure shown here.

**Table 4—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as "fully tabulated" are distributed by industrial classes, with condensed balance sheets and revenues and charges shown. The Manufacturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverage Industries
- Group 2—Tobacco Products Industries
- Group 3—Rubber Industries
- Group 4—Leather Industries
- Group 5—Textile Industries
- Group 6—Knitting Mills
- Group 7—Clothing Industries
- Group 8—Wood Industries
- Group 9—Furniture and Fixture Industries
- Group 10—Paper and Allied Industries
- Group 11—Printing, Publishing and Allied Industries
- Group 12—Primary Metal Industries
- Group 13—Metal Fabricating Industries
- Group 14—Machinery Industries
- Group 15—Transportation Equipment Industries
- Group 16—Electrical Products Industries
- Group 17—Non-metallic Mineral Products Industries
- Group 18—Petroleum and Coal Products Industries
- Group 19—Chemical and Chemical Products Industries
- Group 20—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Communication and other Utilities Division, the various classes are grouped

On obtient les montants par province en attribuant le revenu et l'impôt d'une compagnie donnée à la province où la déclaration a été produite. Comme cette méthode favorise, croit-on, l'Ontario et le Québec, ceux qui cherchent une approximation plus juste du revenu gagné dans une province sont priés de se référer au tableau 7, qui fait une telle répartition du revenu imposable.

**Tableau 3A—Répartition par province des co-opératives imposables**—Ce tableau donne une répartition des coopératives imposables analogue à celle des autres compagnies imposables déclarant un profit, ainsi qu'il est expliqué ci-dessus pour ce qui est du tableau 3. Le Profit d'année courante indiqué ici se définit de la même façon que dans le cas d'autres corporations imposables. Ce montant correspond au revenu imposable, sauf lorsqu'il s'agit de corporations qui étaient admises à déduire les pertes d'années écoulées. Le tableau 1 fait voir le montant de Pertes d'années écoulées déduit par ce groupe de compagnies. On apporte aux bénéfices d'exploitation des coopératives certains redressements, par exemple à l'égard des paiements de ristournes, avant d'en arriver au montant de profits indiqué ici.

**Tableau 4—Répartition par catégorie industrielle des compagnies pleinement analysées**—Ce tableau fait par catégorie d'industrie une répartition des compagnies appelées au tableau 1 «Compagnies pleinement analysées» ainsi qu'une récapitulation des bilans, recettes et dépenses. La division «Fabrication» se subdivise dans les groupes sous-mentionnés pour lesquels on donne des totaux partiels immédiatement après les catégories réunies. Dans quelques cas, le groupe lui-même n'a pas été subdivisé de sorte que le total de la catégorie constitue aussi le total du groupe.

- Groupe 1—Industries d'aliments et boissons
- Groupe 2—Industries des produits du tabac
- Groupe 3—Industries du caoutchouc
- Groupe 4—Industries du cuir
- Groupe 5—Industries du textile
- Groupe 6—Fabriques de bonneterie
- Groupe 7—Industries du vêtement
- Groupe 8—Industries du bois
- Groupe 9—Industries de meubles et agencements
- Groupe 10—Industries de papier et connexes
- Groupe 11—Industries d'impression, d'édition et connexes
- Groupe 12—Industries des métaux, formes primaires
- Groupe 13—Industries de fabrication de métaux
- Groupe 14—Industries des machines
- Groupe 15—Industries du matériel de transport
- Groupe 16—Industries de produits électriques
- Groupe 17—Industries de produits de minéraux non métalliques
- Groupe 18—Industries de dérivés du pétrole et du charbon
- Groupe 19—Industries chimiques et de produits chimiques
- Groupe 20—Industries de fabrications diverses

Pareillement, dans la division «Transports, télécommunications et autres services d'utilité publique» les diverses catégories sont groupées sous quatre titres:

into 4 groups—namely, Transportation, Storage, Communication, and Electric Power, Gas and Water Utilities with sub-totals shown at the end of each group.

**Tables 5-5A—Distribution of Fully Tabulated Companies by Size of Total Assets**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets (not the Total Assets figure shown in Item 14 but the total of Items 2 to 12 inclusive before deducting the Depreciation and Depletion Reserve shown in Item 13). Table 5 includes all fully tabulated companies, while Table 5A includes only fully tabulated manufacturing companies.

**Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 48).

**Table 7—Distribution of Taxable Corporation Income by Provinces and Industrial Divisions**—This is a distribution of taxable income reported by corporations in accordance with the Federal-Provincial Tax Sharing Arrangements Act. The required information is reported in the schedule "Allocation of Taxable Income". The taxable income of a corporation is apportioned to each province or other jurisdiction in which the corporation maintained a permanent establishment during the 1963 taxation year. The amount of income deemed to have been earned in each jurisdiction is determined by apportioning the taxable income in the same ratio as the salaries and wages paid to employees in the permanent establishment and the gross revenue reasonably attributable to that establishment bear to the aggregate of the salaries and wages paid by the corporation and its total gross revenue for the year.

**Historical Tables 1-1A—Yearly Record of all Taxable Corporations**—These tables present overall annual statistics for taxable corporations for the taxation years 1944 to 1963 inclusive (Table 1) and for the calendar years 1944 to 1962 inclusive (Table 1A). The allocation of income on a calendar year basis is obtained by dividing each corporation's taxation year income into the portions earned in each calendar year, the approximate division being indicated by the month in which the company's fiscal year ends. The income for a given calendar year is the result of combining portions of income earned in two succeeding taxation years. Thus the 1962 calendar year income combines the 1962 portion of income earned in each of the 1962 and 1963 taxation years.

Transports, Emmagasinage, Télécommunications et Services d'énergie électrique, de gaz et d'aqueduc. Les totaux partiels figurent à la fin de chaque groupe.

**Tableaux 5 et 5A—Répartition des compagnies pleinement analysées selon l'importance de l'actif total**—C'est une récapitulation par catégorie établie suivant l'importance de l'actif total, des bilans, recettes et dépenses des compagnies pleinement analysées. Chaque compagnie est classée d'après son actif total (non pas l'actif total selon le poste 14 mais bien le total des postes 2 à 12 inclusivement avant que soit déduite la réserve pour dépréciation et épuisement indiquée au poste 13). Le tableau 5 comprend toutes les compagnies pleinement analysées mais le tableau 5A ne comprend que les compagnies manufacturières pleinement analysées.

**Tableau 6—Répartition par catégorie de revenu des compagnies pleinement analysées déclarant un profit**—C'est une récapitulation par catégorie de revenu des bilans, recettes et dépenses des compagnies pleinement analysées qui déclarent un profit. Chaque compagnie est classée d'après son profit de l'année courante (poste 48).

**Tableau 7—Répartition du revenu imposable des corporations par province et par division industrielle**—Le revenu imposable déclaré par les corporations a été réparti en conformité de la Loi sur les arrangements entre le Canada et les provinces relativement au partage d'impôts. Les renseignements requis se trouvent au tableau «Attribution du revenu imposable». Le revenu imposable d'une corporation est attribué proportionnellement à chaque province ou autre territoire dans lequel la corporation a tenu un établissement stable dans l'année d'imposition 1963. On établit le montant de revenu censé avoir été gagné dans chaque territoire en répartissant le revenu imposable suivant la proportion que les salaires et traitements versés aux employés de l'établissement stable et les recettes brutes raisonnablement attribuables à cet établissement représentent par rapport à la totalité des traitements et salaires versés par la corporation et à la totalité de ses recettes brutes de l'année.

**Tableaux historiques 1 et 1A—Relevé annuel de toutes les corporations imposables**—Ces tableaux donnent par année la statistique d'ensemble des corporations imposables pour les années d'imposition 1944 à 1963 inclusivement (Tableau 1) et pour les années civiles 1944 à 1962 inclusivement (Tableau 1A). On fait la répartition du revenu par année civile en divisant le revenu de chaque corporation pour l'année d'imposition selon la partie qui en a été gagnée dans chaque année civile; cette division approximative se fonde sur le mois dans lequel se termine l'exercice financier de la compagnie. Le revenu d'une année civile quelconque est le total des parties de revenu gagnées dans deux années d'imposition successives. Ainsi le revenu de l'année civile 1962 est formé de la partie gagnée en 1962 du revenu de chacune des années d'imposition 1962 et 1963.



TABLE 1 - GENERAL STATEMENT OF ALL CORPORATIONS TABULATED  
TABLEAU 1 - ÉTAT GÉNÉRAL DE TOUTES LES DÉCLARATIONS DE CORPORATIONS ANALYSÉES

1963 TAXATION YEAR - ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars - En millions de dollars)

	TOTAL NUMBER OF COM- PANIES  - NOMBRE TOTAL DE COMPA- GNIES	COMPANIES REPORTING A PROFIT - COMPAGNIES DÉCLARANT UN PROFIT								COMPANIES REPORTING A LOSS  - COMPAGNIES DÉCLARANT UNE PERTE	
		Number of Com- panies - Nombre de compa- gnies	Current Year Profit - Profit d'année courante	Prior Year Loss Deducted - Moins pertes d'années écoulées	Net Taxable Income - Revenu impo- sable net	Total Tax Declared - Impôt total déclaré	Federal Income and Old Age Tax - Impôt fédéral et revenu vieillesse	Provincial Income Tax - Impôt provincial sur le revenu	Ontario, Quebec & Foreign Credits - Dégrev., Ontario Québec et étrangers	Number of Com- panies - Nombre de compa- gnies	Current Year Loss - Perte d'année courante
			\$	\$	\$	\$	\$	\$	\$		\$
Compagnies Taxable Under the Income Tax Act											
Cies imposables en vertu de la loi de l'impôt sur le revenu											
Fully Tabulated Pleinement analysées.....	115,992	79,348	3,983.3	230.6	3,752.7	1,362.5	1,264.8	97.8	249.5	36,644	472.0
Not Fully Tabulated: Non pleinement analysées:											
Banks and Insurance Co's, Banques et Cies d'assurance ....	451	217	191.3	1.5	189.8	75.6	70.6	5.0	18.4	234	66.9
Incomplete Returns Déclarations incomplètes.....	2,154	951	34.2	1.8	32.4	12.8	11.8	1.0	2.0	1,203	14.0
Total Active Taxable Co's. Excluding Co-operatives and Crown Corporations Total, Cies imposables en activité sauf les co-op. et les sociétés de la couronne.....	118,597	80,516	4,208.8	233.9	3,974.9	1,450.9	1,347.2	103.8	269.9	38,081	552.9
Inactive Companies Compagnies inactives .....	23,300	5,073	2.2	.2	2.0	.2	.2	.0	.0	18,227	25.6
Co-operatives Coopératives .....	2,375	1,715	8.4	.7	7.7	1.8	1.5	.2	.3	660	3.1
Crown Corporations Sociétés de la couronne.....	12	6	32.6	.0	32.6	16.2	16.2	.0	.0	6	91.1
Total Taxable Companies Total, Cies imposables .....	144,284	87,310	4,252.0	234.9	4,017.2	1,469.1	1,365.2	103.9	270.2	56,974	672.7
Companies Exempt Under the Income Tax Act											
Cies exemptées en vertu de la loi de l'impôt sur le revenu											
Not Fully Tabulated: Non pleinement analysées:											
Personal Corporations Corporations personnelles .....	3,663	3,073	43.4	.0	.0	.0	.0	.0	.0	590	.8
Exempt Co-operatives Coopératives exemptées .....	147	115	1.5	.0	.0	.0	.0	.0	.0	32	.0
Other Exempt Companies Autres Cies exemptées .....	4,745	3,917	51.9	.0	.0	.0	.0	.0	.0	828	5.0
Total Exempt Companies Total, Cies exemptées .....	8,555	7,105	96.8	.0	.0	.0	.0	.0	.0	1,450	5.8
Grand Total Total global.....	152,839	94,415	4,348.8	234.9	4,017.2	1,469.1	1,365.2	103.9	270.2	58,424	678.5



TABLE 2 – DISTRIBUTION OF ACTIVE TAXABLE COMPANIES BY INDUSTRIAL CLASSES  
TABLEAU 2 – RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES IMPOSABLES EN ACTIVITÉ

1963 TAXATION YEAR – ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars – En millions de dollars)

INDUSTRIAL CLASS – CATÉGORIE INDUSTRIELLE	COMPANIES REPORTING A PROFIT – COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES – COMPAGNIES À PÉRTE	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
	– Nombre de com- pagnies	– Profit d'année courante	– Moins pertes d'années écoulées	– Revenu imposable net	– Impôt total déclaré	– Nombre de com- pagnies	– Pertes d'années courante
		\$	\$	\$	\$		\$
<b>Agriculture, Forestry and Fishing:</b>							
<b>Agriculture, exploitation forestière et pêche:</b>							
Agriculture.....	1,069	12.5	1.7	10.8	2.2	827	8.8
Forestry.....	556	13.6	1.1	12.6	4.1	545	3.3
Fishing.....	70	.4		.4	.1	61	.2
<b>Total.....</b>	<b>1,695</b>	<b>26.6</b>	<b>2.7</b>	<b>23.8</b>	<b>6.4</b>	<b>1,433</b>	<b>12.4</b>
<b>Mining, Quarrying and Oil:</b>							
<b>Mines, carrières, huile:</b>							
Gold Mining.....	24	9.3	.6	8.7	3.5	53	2.5
Other Metal Mining.....	47	128.9	4.3	124.6	55.4	240	1.6
Coal Mines.....	17	2.0	.1	1.9	.8	49	1.0
Oil and Natural Gas.....	154	40.6	3.5	37.1	17.6	416	9.6
Other Non-Metal Mines.....	41	30.5	.2	30.3	12.5	27	5.8
Quarries.....	226	6.3	1.1	5.2	1.5	109	1.7
Mining, Unclassified.....	42	.6		.6	.2	37	.2
Prospecting and Contract Drilling.....	301	11.4	1.5	9.9	4.2	263	1.8
<b>Total.....</b>	<b>852</b>	<b>229.5</b>	<b>11.4</b>	<b>218.1</b>	<b>95.7</b>	<b>1,194</b>	<b>24.1</b>
<b>Manufacturing:</b>							
<b>Fabrication:</b>							
Slaughtering and Meat Packing.....	242	21.6	1.1	20.5	7.7	38	1.0
Dairy Products.....	511	27.1	.8	26.3	9.8	108	.6
Fish Products.....	138	5.7	.7	5.0	1.9	21	.7
Canned Fruits and Vegetables.....	89	8.4	.3	8.1	3.1	46	1.3
Grain Mill Products.....	185	16.9	.6	16.3	6.3	101	.9
Bakery Products.....	329	19.5	.7	18.8	6.8	188	1.3
Confectionery.....	61	9.5	.1	9.4	3.6	56	.9
Miscellaneous Foods.....	215	67.7	1.1	66.6	27.0	80	3.5
Soft Drinks.....	165	16.9	.2	16.7	6.1	148	1.2
Distilleries & Wineries.....	31	71.3		71.3	28.5	13	.1
Breweries.....	42	39.5	.1	39.4	17.2	G	
Tobacco Products.....	21	34.4	2.5	31.9	12.6	12	.1
Rubber Products.....	78	22.7	.4	22.4	8.6	28	.6
Boots and Shoes.....	139	5.1	.3	4.8	1.4	45	1.6
Other Leather Products.....	140	5.3	.4	4.9	1.3	54	.7
Cotton Goods.....	13	11.2		11.2	4.3	G	
Woollen Goods.....	46	2.7	.3	2.4	.8	4	.4
Misc. Textile Products.....	467	44.5	2.4	42.1	14.5	84	2.1
Hosiery and Knit Goods.....	233	6.9	.2	6.7	1.9	65	1.6
Clothing—Men, Women, Children.....	1,097	26.0	1.2	24.8	5.6	266	3.0
Fur Goods.....	172	1.6		1.6	.3	56	.5
Miscellaneous Clothing.....	152	3.0	.1	2.9	.8	75	.6
Sawmills.....	517	85.7	8.8	76.9	31.3	238	3.4
Plywood and Planing Mills.....	455	21.3	2.4	18.9	5.9	151	4.8
Miscellaneous Wood Products.....	229	10.8	.2	10.6	3.5	139	1.3
Furniture.....	444	11.4	.7	10.6	2.9	242	3.3

TABLE 2 - DISTRIBUTION OF ACTIVE TAXABLE COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

INDUSTRIAL CLASS - CATEGORIE INDUSTRIELLE	COMPANIES REPORTING A PROFIT - COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES - COMPAGNIES À PERTE	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
	-	-	-	-	-	-	-
	Nombre de com- pagnies	Profit d'année courante	Moins pertes d'années écoulées	Revenu imposable net	Impôt total déclaré	Nombre de com- pagnies	Pertes d'année courante
		\$	\$	\$	\$		\$
Pulp and Paper Mills.....	Usines de pâte et papier .....	75	220.5	1.0	219.5	12	5.1
Paper Boxes and Bags.....	Boîtes et sacs en papier .....	132	13.1	.9	12.2	28	.5
Miscellaneous Paper Products.....	Articles divers en papier .....	134	17.6		17.6	30	.5
Commercial Printing.....	Impression commerciale .....	805	17.0	.9	16.1	311	2.9
Engraving, Stereotyping, etc.....	Gravure, stéréotypie, etc .....	63	6.6	.1	6.5	53	.3
Publishing and Printing.....	Édition et impression .....	484	42.0	1.7	40.3	267	3.7
Iron and Steel Mills.....	Forges et aciéries .....	69	105.4	3.4	101.9	19	1.1
Iron Foundries.....	Fonderies de fer .....	131	14.4	4.1	10.3	41	1.2
Metal Smelting and Refining.....	Fonte et affinage de métaux.....	143	23.5	.5	23.0	53	3.1
Boilers and Fabricated Structural Metal..	Chaudières & profilés de métal de charpente	104	8.4	.8	7.6	57	3.6
Metal Stamping, Pressing and Coating...	Métaux: estampage, matricage, revêtement .	334	29.2	1.6	27.7	148	1.8
Wire and Wire Products.....	Fil métallique et ses produits .....	114	12.3	.7	11.6	24	.9
Hardware and Tools.....	Quincaillerie et outils .....	248	15.7	.8	14.9	80	.8
Heating Equipment Manufacturers.....	Fabricants: matériel de chauffage .....	89	12.6	1.1	11.5	52	2.0
Machine Shop.....	Atelier d'usinage .....	329	4.7	.5	4.2	125	.7
Misc. Metal Fabricating.....	Produits métalliques divers .....	506	25.1	2.4	22.7	122	3.7
Agricultural Implements.....	Instruments aratoires.....	66	38.3	.1	38.2	G	
Machine Tools and Misc. Machinery.....	Machines-outils et mach. diverses .....	491	53.6	4.5	49.1	156	7.7
Office and Store Machinery.....	Machines: bureau et magasin .....	55	40.0	2.1	37.9	10	1.7
Aircraft and Parts.....	Avions et pièces .....	50	14.8	.7	14.1	16	5.9
Motor Vehicles.....	Véhicules automobiles .....	53	188.7	1.5	187.2	42	2.4
Motor Vehicle Parts and Accessories.....	Pièces, accessoires: véhicules automob. ...	132	43.7	.3	43.4	26	1.4
Boat and Ship Building and Repairing...	Construct. et répar. de navires .....	134	11.6	.6	11.0	55	1.7
Misc. Transportation Equipment.....	Matériel divers de transport .....	7	7.3	1.0	6.3	25	.9
Household Electric Appliances.....	Appareils électriques ménagers .....	96	21.7	2.6	19.0	17	5.1
Ind. Elec. and Communications Equip....	Matériel: ind., élec., communications .....	158	23.7	1.5	22.2	32	1.8
Miscellaneous Electrical Products.....	Articles électriques divers .....	202	37.0	1.4	35.6	70	3.0
Cement, Clay and Stone Products.....	Produits de ciment, argile, pierre .....	546	55.9	3.8	52.1	19.9	321
Glass and Non-Metallic Minerals.....	Verre et minéraux non métalliques .....	101	24.2	.2	24.0	9.7	72
Petroleum Refineries.....	Raffineries de pétrole .....	13	76.3	9.0	67.3	30.6	28
Other Petroleum and Coal Products.....	Autres dérivés de pétrole et charbon .....	18	1.8	.2	1.5	.6	20
Fertilizers and Industrial Chemicals.....	Engrais, prod. chimiques industr. ....	84	47.2	7.7	39.5	15.6	37
Pharmaceutical Preparations.....	Préparations pharmaceutiques .....	180	27.0	.3	26.6	9.9	55
Paints and Varnishes.....	Peintures et vernis .....	94	8.7	.2	8.5	3.1	10
Soaps and Toilet Preparations.....	Savons et produits de toilette .....	122	26.4	.8	25.6	9.8	45
Miscellaneous Chemical Products.....	Produits chimiques divers .....	227	79.2	2.6	76.7	29.9	88
Misc. Manufacturing Industries.....	Fabrications diverses .....	1,288	49.1	2.6	46.5	14.5	530
<b>Total.....</b>	<b>Total.....</b>	<b>14,088</b>	<b>2,040.8</b>	<b>90.2</b>	<b>1,950.5</b>	<b>742.9</b>	<b>5,335</b>
<b>Construction:</b>	<b>Construction:</b>						
Building Construction.....	Construction de bâtiments .....	3,936	71.7	13.4	58.3	15.6	2,399
Highway, Bridge and Street Constr.....	Construction de routes, ponts et rues .....	305	8.3	1.7	6.7	2.2	270
Other Construction.....	Autres travaux de construction .....	174	8.8	.9	7.9	2.6	97
Special Trade Contractors.....	Entrepreneurs spécialisés .....	3,882	46.2	4.2	42.0	8.8	1,835
<b>Total.....</b>	<b>Total.....</b>	<b>8,297</b>	<b>135.0</b>	<b>20.2</b>	<b>114.8</b>	<b>29.2</b>	<b>4,601</b>

TABLEAU 2 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES IMPOSABLES EN ACTIVITÉ

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL CLASS - CATÉGORIE INDUSTRIELLE		COMPANIES REPORTING A PROFIT - COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES - COMPAGNIES À PERTE	
		Number of Com- panies  - Nombre de com- pagnies	Current Year Profit  - Profit d'année courante	Prior Year Loss Deducted  - Moins pertes d'années écoulées	Net Taxable Income  - Revenu imposable net	Total Tax Declared  - Impôt total déclaré	Number of Com- panies  - Nombre de com- pagnies	Current Year Loss  - Pertes d'année courante
		\$	\$	\$	\$		\$	
Transportation, Storage and Other Utilities:	Transport, emmagasinage et autres services d'utilité publique:							
Air Transport	Transport par air	106	2.2	.4	1.8	.6	190	4.0
Water Transport	Transport par eau	282	23.3	5.3	17.9	7.1	172	3.4
Railways	Chemins de fer	27	62.0	.2	61.7	28.1	28	2.9
Truck Transport	Camionnage	1,459	31.2	3.0	28.2	7.7	954	4.2
Bus Transport	Transport par autobus	127	5.6		5.6	2.4	62	.1
Urban Transportation and Taxicabs	Transport urbain et taxi	266	2.6	.1	2.5	.6	125	.6
Pipelines	Pipes-lines	47	75.9	21.0	54.9	26.4	4	.2
Other Transportation	Autres transports	331	5.5	.4	5.2	1.5	131	.9
Grain Elevators	Élévateurs à grain	37	8.3		8.3	3.7	5	.3
Storage and Warehouse	Emmagasinage et entreposage	181	3.7	.1	3.6	1.0	65	.2
Radio and Television Broadcasting	Diffusion par radio et télévision	238	11.7	1.8	9.9	3.6	128	2.6
Telephones	Téléphone	112	153.3		153.3	64.7	34	.1
Electric Power	Energie électrique	85	47.9	.6	47.3	18.8	6	
Gas Distribution	Distribution de gaz	33	24.4	3.4	21.0	9.5	10	2.0
Other Utilities	Autres services d'utilité publique	55	.8	.2	.6	.2	34	.2
Total	Total	3,386	458.3	36.6	421.7	175.8	1,948	21.6
Wholesale Trade:	Commerce de gros:							
Livestock and Grain	Bestiaux et grains	178	4.1	1.0	3.1	1.1	100	1.2
Coal and Petroleum Products	Dérivés de pétrole et charbon	333	14.5	.2	14.3	4.9	167	4.0
Food Products	Produits alimentaires	1,126	38.1	1.1	37.0	12.9	355	4.8
Drugs and Toilet Preparations	Remèdes, prod. de toilette	189	7.2	.2	7.0	2.1	78	1.2
Clothing and Dry Goods	Vêtements, textiles, etc.	616	11.9	.3	11.6	2.6	126	2.2
Motor Vehicles and Accessories	Véhicules automobiles et accessoires	596	31.2	.8	30.4	11.3	169	7.3
Electrical and Farm Machinery	Machines électr. et aratoires	766	18.2	1.3	16.9	4.8	215	2.6
Other Machinery and Equipment	Autres machines et matériel	1,253	45.9	3.8	42.1	14.0	587	6.9
Hardware, Plumbing and Heating	Quincaillerie, plomberie, chauffage	506	14.8	1.7	13.2	4.0	146	2.5
Lumber and Building Materials	Bois, matériaux de construction	1,651	35.0	2.7	32.3	9.8	591	5.8
Other Wholesale Trade	Autres commerces de gros	4,883	110.2	6.7	103.4	29.8	1,685	19.6
Total	Total	12,097	331.1	19.8	311.3	97.2	4,219	58.1
Retail Trade:	Commerce de détail:							
Food Stores	Magasins d'alimentation	1,173	56.8	.8	55.9	22.5	531	3.4
Department and Variety Stores	Magasins à rayons et bazars	236	72.0	.5	71.5	31.6	63	4.0
Other General Merchandise	Autres marchandises générales	500	4.9	.3	4.6	1.0	166	.8
Auto Access., Tires, Service Stations	Access. d'auto, pneus, stations-service	1,229	9.3	.7	8.6	1.6	701	2.3
Motor Vehicle Dealers	Distributeurs, véhicules-moteur	2,279	48.7	3.7	45.0	11.3	761	9.6
Motor Vehicle Repairs	Réparation, véhicules-moteur	575	4.1	.1	4.0	.7	337	1.1
Shoe Stores	Magasins de chaussures	337	4.0	.2	3.8	1.0	165	1.0
Clothing and Dry Goods	Vêtements, textiles, etc.	1,858	19.3	.7	18.6	4.1	805	4.6



TABLE 2 - DISTRIBUTION OF ACTIVE TAXABLE COMPANIES BY INDUSTRIAL CLASSES  
TABLEAU 2 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES IMPOSABLES EN ACTIVITÉ

1963 TAXATION YEAR - ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars - En millions de dollars)

INDUSTRIAL CLASS - CATÉGORIE INDUSTRIELLE	COMPANIES REPORTING A PROFIT -- COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES -- COMPAGNIES À Perte	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
	— Nombre de com- pagnies	— Profit d'année courante	— Moins pertes d'années écoulées	— Revenu imposable net	— Impôt total déclaré	— Nombre de com- pagnies	— Pertes d'année courante
		\$	\$	\$	\$		\$
Hardware.....	704	6.3	.3	6.0	1.5	370	1.6
Furniture and Appliances.....	1,356	15.7	2.0	13.7	3.3	675	4.7
Drug Stores.....	1,083	10.2	.6	9.6	2.0	267	1.0
Fuel Dealers.....	353	5.7	.2	5.6	1.7	218	1.4
Jewellery Stores.....	240	4.3		4.3	1.6	204	.8
Other Retail Trade.....	2,168	23.8	1.2	22.6	5.9	1,006	6.1
Total.....	14,091	285.2	11.4	273.8	89.7	6,269	42.4
<b>Finance, Insurance and Real Estate:</b>							
<b>Finance, assurance et immeuble:</b>							
Banks and Insurance Carriers.....	217	191.3	1.5	189.8	75.6	230	66.7
Trust and Mortgage Cos.....	970	49.1	.5	48.6	18.9	288	3.0
Investment and Holding Cos.....	2,676	66.8	3.7	63.1	14.2	1,548	13.5
Non-Res. Owned Investment Cos.....	253	21.9		21.9	3.3	7	.1
Stock, Bond and Commodity Dealers.....	253	16.1	.8	15.3	5.2	210	3.8
Loan Companies and Other Finance.....	794	84.9	1.7	83.2	34.1	241	6.4
Insurance Agencies.....	1,562	14.8	1.1	13.6	3.3	581	2.1
Real Estate Except Rental.....	3,264	44.9	8.9	35.9	6.8	1,429	11.1
Real Estate Rental Operations.....	6,335	73.2	11.0	62.2	16.2	3,685	36.6
Total.....	16,324	563.0	29.3	533.7	177.8	8,219	143.3
<b>Service:</b>							
<b>Services:</b>							
Community or Public Service.....	391	2.8	.1	2.7	.6	147	.6
Motion Picture Theatres.....	390	8.0	.6	7.3	2.0	83	2.0
Other Recreation Services.....	570	10.0	.7	9.3	3.0	626	6.0
Advertising.....	263	7.3	.3	7.0	2.3	73	.7
Engineering and Scientific Services.....	540	11.1	1.2	10.0	2.7	218	3.2
Other Business Services.....	1,302	17.9	1.5	16.3	4.1	487	3.7
Laundries, Cleaners and Pressers.....	770	7.2	.4	6.8	2.0	387	1.6
Hotels and Lodging Houses.....	1,639	23.1	1.7	21.4	5.6	830	6.9
Restaurants and Taverns.....	1,378	13.2	1.4	11.9	2.2	1,017	4.6
Funeral Directors.....	381	5.8	.2	5.6	1.1	53	.5
Other Personal and Misc. Services.....	2,062	25.7	4.2	21.5	6.4	942	7.5
Total.....	9,686	132.1	12.3	119.8	31.9	4,863	37.3
<b>TOTAL - ALL COMPANIES.....</b>	<b>80,516</b>	<b>4,201.5</b>	<b>233.9</b>	<b>3,967.5</b>	<b>1,446.7</b>	<b>38,081</b>	<b>552.9</b>
<b>TOTAL - TOUTES LES COMPAGNIES</b>							

TABLE 3 – DISTRIBUTION OF ACTIVE TAXABLE PROFIT COMPANIES BY PROVINCES

TABLEAU 3 – RÉPARTITION PAR PROVINCE DES COMPAGNIES À PROFIT EN ACTIVITÉ

1963 TAXATION YEAR – ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars – En millions de dollars)

		Number of Companies — Nombre de compagnies	Current Year Profit — Profit de l'année courante	Total Tax Declared — Impôt total déclaré	Federal Income & Old Age Tax — Impôt fédéral et revenu vieillesse	Provincial Income Tax — Impôt provincial sur le revenu	Ontario Quebec & Foreign Credits — Dégrèvement Ontario Québec et étrangers
		(1)	(2)	(3)	(4)	(5)	(6)
Newfoundland.....	Terre-Neuve .....	922	\$ 38.2	\$ 15.6	\$ 12.5	\$ 3.1	\$
Prince Edward Island .....	Île du Prince-Édouard .....	274	6.4	1.8	1.5	.3	
Nova Scotia.....	Nouvelle-Écosse .....	2,078	48.0	16.5	13.0	3.6	.2
New Brunswick .....	Nouveau-Brunswick .....	1,234	38.1	13.1	10.6	2.5	.4
Quebec.....	Québec .....	20,350	1,233.5	414.9	402.9	12.0	103.0
Ontario.....	Ontario .....	29,218	2,048.2	697.4	675.1	22.3	162.3
Manitoba.....	Manitoba .....	3,927	129.1	49.0	39.0	10.0	1.8
Saskatchewan.....	Saskatchewan .....	2,365	44.0	14.2	10.5	3.7	.1
Alberta.....	Alberta .....	8,060	225.8	78.7	62.6	16.1	1.0
British Columbia .....	Colombie-Britannique .....	12,088	390.2	145.5	116.0	29.5	1.0
Canada .....	Canada .....	80,516	4,201.5	1,446.7	1,343.7	103.0	269.8

TABLE 3A – DISTRIBUTION OF TAXABLE CO-OPERATIVE PROFIT COMPANIES BY PROVINCES

TABLEAU 3A – RÉPARTITION PAR PROVINCE DES COOPÉRATIVES IMPOSABLES À PROFIT

1963 TAXATION YEAR – ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars – En millions de dollars)

		(1)	(2)	(3)	(4)	(5)	(6)
Newfoundland .....	Terre-Neuve .....	20	\$	\$	\$	\$	\$
Prince Edward Island .....	Île du Prince-Édouard .....	11	.1				
Nova Scotia .....	Nouvelle-Écosse .....	62	.1				
New Brunswick .....	Nouveau-Brunswick .....	62	.4	.1	.1		
Quebec.....	Québec.....	501	3.0	.4	.4		.2
Ontario.....	Ontario .....	178	1.3	.2	.2		.1
Manitoba .....	Manitoba .....	317	.8	.2	.1		
Saskatchewan.....	Saskatchewan .....	343	1.6	.5	.4	.1	
Alberta.....	Alberta .....	145	.8	.3	.2	.1	
British Columbia.....	Colombie-Britannique .....	76	.3				
Canada .....	Canada .....	1,715	8.4	1.8	1.5	.2	.3

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: AGRICULTURE		INDUSTRIAL DIVISION: FORESTRY		INDUSTRIAL DIVISION: FISHING	
			DIVISION INDUSTRIELLE: AGRICULTURE		DIVISION INDUSTRIELLE: EXPLOITATION FORESTIÈRE		DIVISION INDUSTRIELLE: PÊCHE	
1	No. Profit Co's / Loss Co's .....	N <sup>bre</sup> de C <sup>ies</sup> à profit / C <sup>ies</sup> à perte .....	Profit 1,069	Loss - Perte 816	Profit 526	Loss - Perte 465	Profit 70	Loss - Perte 51
	<b>Assets</b>	<b>Actif</b>						
2	Cash .....	Encaisse .....	\$ 7.5	\$ 2.2	\$ 8.3	\$ 1.8	\$ .3	\$ .3
3	Government Securities .....	Titres du gouvernement .....	1.2	.1	1.1	.3		
4	Other Securities .....	Autres titres .....	11.9	19.3	9.7	1.8	.9	.4
5	Due from Shareholders .....	Dû par actionnaires .....	.4	.6	.9	.2	.1	1.1
6	Accounts Receivable .....	Comptes à recevoir .....	14.5	4.7	9.0	5.6	.1	
7	Inventories .....	Inventaires .....	32.6	18.1	17.9	10.6		.2
8	Land .....	Terrains .....	53.7	41.2	40.5	6.3		
9	Buildings and Equipment .....	Bâtiments et matériel .....	93.0	71.3	63.4	53.4	5.3	6.2
10	Investment in Affiliates .....	Investissement en filiales .....	14.0	21.1	21.6	2.3		.2
11	Intangibles .....	Actif intangible .....	4.9	.9	1.5	1.6		
12	Other Assets .....	Autre actif .....	2.5	4.0	9.1	5.5		.1
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	33.9-	17.5-	42.8-	31.1-	1.9-	.8-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	202.2	165.9	140.2	58.4	4.9	7.6
	<b>Liabilities</b>	<b>Passif</b>						
15	Bank Loans .....	Emprunts en banque .....	20.0	26.3	8.9	9.2		.8
16	Accounts Payable .....	Comptes à payer .....	11.2	11.4	8.7	7.3	.1	.3
17	Tax Liabilities .....	Impôts à payer .....	2.0	.2	3.7	.2	.1	
18	Due to Shareholders .....	Dû aux actionnaires .....	36.3	40.2	9.4	7.1	1.3	.6
19	Deferred Income .....	Revenu différé .....	1.3	.3	1.4	1.5		
20	Mortgage Debt .....	Dettes hypothécaires .....	10.8	14.6	2.0	.8	.2	1.2
21	Other Funded Debt .....	Autre dette fondée .....	12.4	11.2	3.1	2.2	.3	.6
22	Other Liabilities .....	Autre passif .....	16.2	20.8	31.0	21.9	1.0	1.0
23	Preferred Stock .....	Actions privilégiées .....	21.8	20.5	4.4	.6		.5
24	Common Stock .....	Actions ordinaires .....	23.8	17.8	24.8	2.5	.4	1.3
25	Surplus .....	Surplus .....	49.4	17.3	43.9	8.7	1.5	2.4
26	Less Deficit .....	Moins déficit .....	3.1-	14.9-	1.2-	3.7-		.9-
	<b>Revenues</b>	<b>Recettes</b>						
27	Sales .....	Ventes .....	186.6	65.9	161.2	68.3	4.5	4.4
28	Rents Received .....	Loyers reçus .....	.4	.4	.1			
29	Bond Interest Received .....	Intérêts obligataires reçus .....	.1					
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.1	1.3				
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....			.1			
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.1	1.0	.1			
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.2	.4	1.7	.9	.2	
34	Total Revenues .....	Total des recettes .....	188.5	69.0	163.1	69.3	4.6	4.4
	<b>Expenses</b>	<b>Dépenses</b>						
35	Cost of Sales .....	Coût des ventes .....	115.2	43.3	102.5	42.2		2.7
36	Rents Paid .....	Loyers payés .....	1.1	.6	.5	.1		
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.1	.3				
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.5	.7				
39	Other Interest Paid .....	Autres intérêts payés .....	2.1	2.0	.9	1.1	.1	.1
40	Capital Cost Allowance .....	Allocation de coût en capital .....	7.1	2.8	7.7	6.2	.6	.3
41	Depletion .....	Épuisement .....	.3		1.5	.1		
42	Charitable Donations .....	Dons de charité .....		.1				
43	Pension Contributions .....	Contrib., caisse de pension .....	.1		.1			
44	Group Insurance Contributions .....	Contrib., assurance collective .....	.1		.1			
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	49.4	27.9	36.1	23.0	3.5	1.4
47	Total Expenses .....	Total des dépenses .....	176.0	77.6	149.5	72.6	4.2	4.6
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	12.5	8.7-	13.6	3.3-	.4	.2-
49	Total Tax Declared .....	Impôt total déclaré .....	2.2		4.1		.1	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	1.8		3.3		.1	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.4		.8			
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.6		.2			
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	1.2	.1	.4	.2	.4	
54	Capital Expenditures .....	Immobilisations .....	9.5	6.2	13.3	11.2	.5	3.1
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....						



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MINING, QUARRYING AND OIL WELLS												
DIVISION INDUSTRIELLE: MINES, CARRIÈRES ET PUIITS D'HUILE												
Gold Mining <i>Mines d'or</i>		Other Metal Mining <i>Mines, autres métaux</i>		Coal Mines <i>Mines de charbon</i>		Oil and Natural Gas <i>Huile et gaz naturel</i>		Other Non-Metal Mines <i>Autres mines non-métallifères</i>		Quarries <i>Carrières</i>		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
24	51	37	233	17	49	150	378	41	26	226	98	1
\$ 16.1	\$ 11.3	\$ 42.7	\$ 24.5	\$ 1.5	\$ 1.7	\$ 10.0	\$ 44.3	\$ 22.6	\$ 2.8	\$ 4.3	\$ .4	2
6.9	27.1	124.9	.6	4.2	1.1	2.6	4.0	11.0	.4			3
69.5	158.5	172.6	145.5	6.7	1.9	37.3	123.7	16.0	3.6	3.3	1.2	4
							.2	.1		.1	.1	5
5.2	5.2	79.4	47.7	2.1	12.0	20.6	66.8	14.8	6.5	10.9	1.9	6
7.5	7.6	199.7	102.4	2.0	13.9	38.6	13.9	24.6	7.3	5.2	2.4	7
25.5	29.8	287.0	259.4	6.5	36.5	154.4	771.5	27.9	5.5	10.7	9.4	8
87.8	117.5	1,105.0	957.9	28.2	78.7	530.9	449.2	180.8	63.2	69.6	22.5	9
34.0	58.8	335.3	215.8	.6	8.9	42.1	166.7	53.8	17.6	2.5	1.3	10
	.1	1.0	2.1		.5	3.9	.7		.1	1.4	.3	11
6.2	23.0	58.3	401.0	.8	5.0	77.8	601.6	18.6	14.0	2.7	2.7	12
79.8-	107.4-	722.0-	424.2-	22.1-	53.0-	365.3-	369.9-	130.2-	18.0-	46.5-	11.3-	13
178.9	331.3	1,684.0	1,732.8	30.5	107.2	552.8	1,872.7	240.0	103.0	64.2	31.0	14
.3	6.2	7.3	238.4	.2	7.3	4.2	60.3	.8	3.2	6.7	5.1	15
4.4	5.0	47.7	38.8	1.3	6.5	20.9	59.1	5.4	6.8	7.2	1.9	16
3.3	.9	51.0	11.0	.8	.9	17.8	.7	11.2	.1	1.6		17
	.4	1.6	.6		.5	3.0	6.3	.4	.2	4.3	1.4	18
.1		12.4	50.7		.4	.1	1.7	1.0			.2	19
		.5	1.8			.3	1.9	1.0	.1	2.7	.4	20
	.9	30.4	282.4	.7	10.7	33.1	197.5	1.1	7.1	5.5	8.5	21
7.0	4.1	135.6	264.4	4.5	21.5	180.6	885.9	26.4	27.8	10.9	4.4	22
	4.1	4.0	31.2	.1	15.7	15.7	41.0	.2	11.3	2.7	1.3	23
71.9	111.0	349.9	454.8	7.5	30.1	161.7	548.4	36.8	12.2	5.1	10.4	24
92.7	205.6	1,050.8	412.0	15.5	23.3	136.3	307.2	155.9	34.4	18.8	2.0	25
.8-	6.9-	7.3-	52.7-	.1-	9.6-	20.7-	237.3-	.2-	.1-	1.3-	4.6-	26
75.0	67.9	904.2	435.1	18.1	75.0	390.8	357.4	166.0	43.3	74.1	15.4	27
		1.3	1.3			2.3	1.2	.1				28
.5	.9	7.1	1.5	.1	.1	.1	.1	.7				29
		.1	.2			.1						30
.1	2.4	.1	.6									31
2.8	19.6	36.5	19.2	.1	.2	.9	3.1	.1	.7			32
1.4-	22.1-	104.5-	62.0-	.4-	1.5	2.3	14.2	1.2	.3-	.5	.2	33
77.1	68.7	844.9	395.9	18.0	76.8	396.5	376.1	168.1	43.7	74.8	15.6	34
1.0	1.8	326.7	22.3	10.3	56.2	157.2	32.2	87.6	26.6	44.7	8.6	35
	.1	1.2	.9		.1	2.1	4.0	.3	.1	.3	.1	36
		1.2	7.2		.2	1.8	7.4		.1	.1	.3	37
			.1				.3	.1				38
		.4	12.0	.1	1.0	3.2	9.3	.2	.4	.9	.5	39
2.8	6.3	65.8	69.0	1.6	6.1	26.4	34.0	12.9	11.4	5.9	1.9	40
8.4	4.9	56.1	.3	.3	1.2	9.9	3.1	13.3	.1	.5	.1	41
		2.5						.1				42
.2	.3	5.0	.2	.1	.9	.6	.1	1.5	.1	.1		43
.1	.2	.4				.4		.5	.1	.1	.1	44
.6	4.4	15.6	18.0		.6	29.0	144.7	.5	.5			45
54.7	53.3	241.0	267.3	3.5	11.4	125.5	147.2	20.6	10.0	15.8	5.5	46
67.8	71.2	715.9	397.3	16.0	77.7	356.1	382.3	137.6	49.4	68.5	17.2	47
9.3	2.5-	128.9	1.4-	2.0	1.0-	40.5	6.2-	30.5	5.7-	6.3	1.6-	48
3.5		55.4		.8		17.6		12.5		1.5		49
3.4		50.9		.6		15.0		12.0		1.5		50
		4.5		.2		2.6		.5		.1		51
		7.8				.8		2.5		.4		52
13.8	20.3	151.7	35.8	1.0	.4	4.7	8.1	15.6	6.8	.6	.1	53
2.3	4.8	44.2	94.3	1.2	6.6	35.3	195.7	7.3	11.7	7.2	1.7	54
						6.0						55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MINING, QUARRYING AND OIL WELLS - (Concluded) DIVISION INDUSTRIELLE: MINES, CARRIÈRES ET PUITTS D'HUILE - (Fin)					
			Mining Unclassified <i>Mines, non classées</i>		Prospecting and Contract Drilling <i>Prospection et forage à forfait</i>		TOTAL	
			Profit 22	Loss - Perte 23	Profit 286	Loss - Perte 257	Profit 803	Loss - Perte 1,115
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$	\$	\$
3	Cash .....	Encaisse .....	.3	.6	5.7	2.1	103.2	87.7
4	Government Securities .....	Titres du gouvernement .....	.1		.1	.1	149.9	33.3
5	Other Securities .....	Autres titres .....	.5	.6	4.7	11.3	310.8	446.2
6	Due from Shareholders .....	Dû par actionnaires .....			.2	.1	.4	.4
7	Accounts Receivable .....	Comptes à recevoir .....	.9	.3	21.0	6.4	155.0	146.8
8	Inventories .....	Inventaires .....	.7	1.5	7.2	1.8	285.5	151.0
9	Land .....	Terrains .....	.2	5.7	2.0	16.4	514.1	1,134.2
10	Buildings and Equipment .....	Bâtiments et matériel .....	.4	2.8	90.0	40.9	2,092.7	1,732.6
11	Investment in Affiliates .....	Investissement en filiales .....	13.8	12.5	9.6	5.3	491.5	486.9
12	Intangibles .....	Actif intangible .....	.3	.2	.8	1.0	7.4	5.0
13	Other Assets .....	Autre actif .....	.1	9.0	8.2	20.8	172.6	1,077.1
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	.1-	.8-	51.9-	22.1-	1,417.9-	1,006.6-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	17.2	32.6	97.5	84.0	2,865.2	4,294.6
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	.9		8.2	7.7	28.6	328.2
17	Accounts Payable .....	Comptes à payer .....	.3	.6	12.3	7.2	99.4	125.8
18	Tax Liabilities .....	Impôts à payer .....	.2		2.6		88.5	13.7
19	Due to Shareholders .....	Dû aux actionnaires .....			3.2	2.3	12.4	11.7
20	Deferred Income .....	Revenu différé .....			.1	.1	13.6	53.0
21	Mortgage Debt .....	Dettes hypothécaires .....			1.0		5.5	4.2
22	Other Funded Debt .....	Autre dette fondée .....			4.9	8.8	75.8	515.8
23	Other Liabilities .....	Autre passif .....	.1	20.2	18.1	38.1	383.2	1,266.5
24	Preferred Stock .....	Actions privilégiées .....			4.3	.5	27.0	105.2
25	Common Stock .....	Actions ordinaires .....	14.7	17.3	8.8	40.3	656.5	1,224.5
26	Surplus .....	Surplus .....	1.1	.4	35.1	7.8	1,506.1	992.8
27	Less Deficit .....	Moins déficit .....		5.9-	1.0-	28.9-	31.3-	346.1-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	4.2	4.0	133.7	44.5	1,766.2	1,042.5
29	Rents Received .....	Loyers reçus .....			.4		4.2	2.7
30	Bond Interest Received .....	Intérêts obligataires reçus .....					8.6	2.5
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....					.2	.2
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....			.1		.3	3.1
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....				.5	40.6	43.3
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.1	.1	1.0	.1	101.1-	68.3-
34	Total Revenues .....	Total des recettes .....	4.3	4.1	135.2	45.1	1,718.8	1,026.0
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	1.4		30.6	14.9	659.5	162.6
37	Rents Paid .....	Loyers payés .....	.1		.7	.5	4.6	5.6
38	Bond Interest Paid .....	Intérêts obligataires payés .....			.1		3.3	15.3
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....					.2	.4
40	Other Interest Paid .....	Autres intérêts payés .....		.3	.8	.7	5.7	24.3
41	Capital Cost Allowance .....	Allocation de coût en capital .....	.1		9.6	4.2	125.0	132.9
42	Depletion .....	Épuisement .....	.2				88.6	9.6
43	Charitable Donations .....	Dons de charité .....					2.8	.1
44	Pension Contributions .....	Contrib., caisse de pension .....			.5		7.9	1.6
45	Group Insurance Contributions .....	Contrib., assurance collective .....			.2		1.8	.6
46	Write-off Mine Development .....	Amortissement, aménagement minier .....		.1		.8	45.7	169.1
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	1.8	3.7	81.5	25.8	544.4	524.1
47	Total Expenses .....	Total des dépenses .....	3.7	4.1	124.1	46.8	1,489.6	1,046.1
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	.6		11.2	1.7-	229.2	20.1-
49	Total Tax Declared .....	Impôt total déclaré .....	.2		4.2		95.7	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	.2		3.4		87.0	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....			.8		8.7	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.1		.1		12.4	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....			2.0	.2	189.4	71.7
54	Capital Expenditures .....	Immobilisations .....	.3	1.9	19.0	9.8	116.7	326.6
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....					6.0	

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING DIVISION INDUSTRIELLE: FABRICATION												
Slaughtering and Meat Packing <i>Abattoirs et conserverie de viande</i>		Dairy Products <i>Produits laitiers</i>		Fish Products <i>Produits du poisson</i>		Fruit & Vegetable Canners and Preservers <i>Conserveries &amp; confiseries de fruits &amp; légumes</i>		Grain Mill Products <i>Produits de meunerie</i>		Bakery Products <i>Produits de boulangerie</i>		
Profit 232	Loss - Perte 38	Profit 510	Loss - Perte 107	Profit 138	Loss - Perte 10	Profit 87	Loss - Perte 46	Profit 184	Loss - Perte 100	Profit 329	Loss - Perte 188	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
6.8	.1	16.5	1.0	1.5	.3	1.4	.3	6.6	.4	10.3	14.2	1
.2		5.9		.1	.1	.5				.5	.3	2
4.3	1.0	14.8	3.1	9.7	1.7	1.6	3.1	11.2	.1	7.5	2.7	3
.2		.1	.1		.2			.5		.1	.1	4
58.7	4.0	31.2	2.2	11.2	3.8	9.1	5.2	66.3	3.8	16.5	4.2	5
86.6	5.0	55.5	2.1	45.6	7.6	35.2	25.7	83.7	3.3	18.7	4.8	6
4.5	.7	8.6	.3	1.1	.3	1.2	1.1	6.4	.4	4.1	1.6	7
194.2	14.1	232.3	17.5	71.3	30.2	50.2	35.2	140.9	12.0	171.0	39.6	8
21.7	.4	11.1	.8	13.4	1.9	10.5	.8	42.9	4.8	19.0	79.5	9
2.4	.6	7.7	.8	.9	.1	.8	3.5	.8	.2	5.4	.9	10
7.2	.4	12.7	.5	11.0	1.9	1.9	1.8	5.3	.6	4.1	1.8	11
122.7-	4.8-	126.0-	7.0-	42.6-	17.2-	26.8-	18.9-	81.3-	5.1-	91.7-	19.3-	12
												13
264.1	21.5	270.3	21.5	123.3	30.8	85.5	57.8	283.4	20.5	165.5	130.5	14
33.9	5.9	12.6	3.1	28.2	6.9	12.5	10.1	40.4	3.6	5.9	3.1	15
31.4	4.6	34.4	2.4	14.1	3.1	7.0	5.3	41.2	1.5	20.6	16.1	16
6.6		7.4		1.4		2.4	.1	4.7		4.9	.3	17
4.8	1.2	7.8	2.7	1.0		.6	1.2	3.5	1.2	5.0	.8	18
8.5		3.3	.4	.1				.2		.2	.2	19
2.5	1.7	3.6	.6	1.6	.9	1.5	2.1	.5	1.0	1.8	.7	20
5.9	1.3	10.0	.6	9.9	6.8	2.9	6.8	15.7		11.6	41.8	21
18.5	4.3	27.7	1.5	13.9	3.3	9.3	3.6	32.9	5.6	17.2	13.4	22
8.3	.8	12.5	2.5	3.2	.8	2.2	1.1	14.2	4.2	10.9	22.7	23
24.7	1.2	32.5	1.3	10.5	4.8	6.9	7.2	25.5	1.9	21.9	17.1	24
120.5	2.3	119.8	7.3	40.4	6.1	40.2	21.2	105.0	2.2	65.4	14.8	25
1.5-	1.9-	1.3-	.8-	1.0-	1.9-		.7-	.3-	.8-		.6-	26
396.3	99.7	689.5	51.8	184.9	39.2	129.6	66.1	684.1	40.0	367.8	75.5	27
.2	.1	.7		.1		.1	.1	4.1	.1	.8	.1	28
		.2										29
		.2						.1				30
.1								1.3				31
.7		.3		.4	.4			.7	.1	.8	12.4	32
.7	.3	2.2	.3	1.1	.4	.4	1.3	.6	.1	.8	11.9-	33
398.0	100.0	693.1	52.2	186.6	39.9	130.2	67.5	690.9	40.2	370.3	76.0	34
193.3	88.3	519.7	41.7	146.8	32.2	97.7	57.1	571.6	34.7	229.8	49.5	35
.8	.1	1.9	.1	.3	.1	.3	.4	1.0	.2	3.1	.8	36
.2		.4		.1	.2	.1	.3	1.2		.4	1.8	37
.2	.1	.1	.1	.1		.1	.1	.1				38
1.8	.3	1.7	.3	2.2	.4	.9	.8	2.6	.2	.9	.8	39
10.7	.8	15.6	1.7	4.8	1.7	3.2	1.8	9.9	1.2	11.5	2.1	40
		.1										41
.5		.2		.1		.1		.2		.2		42
1.8	.2	1.5		.2		.4	.1	1.4		1.1	.2	43
.7		.8			.1		.1	.2		.5	.1	44
												45
166.3	11.1	124.2	8.8	26.2	5.9	19.0	8.1	86.0	4.8	103.3	22.1	46
376.3	101.1	666.1	52.8	180.9	40.6	121.8	68.7	674.2	41.1	350.8	77.4	47
21.6	1.0-	27.0	.6-	5.7	.7-	8.4	1.3-	16.8	.9-	19.5	1.3-	48
7.7		9.8		1.9		3.1		6.3		6.8		49
7.1		9.1		1.5		2.9		5.8		6.3		50
.6		.6		.4		.2		.4		.5		51
1.4		1.6		.1		.6		1.1		1.2		52
6.1		7.5		1.1	.8	1.3	.4	7.8	.1	4.0	5.1	53
11.9	1.1	17.1	1.7	9.7	3.2	5.5	5.4	8.7	1.1	14.0	4.8	54
							.1	.1		1.0	.1	55



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Confectionery Confiserie		Miscellaneous Foods Aliments divers		Soft Drinks Eaux gazeuses	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	60	56	213	80	165	148
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	\$ 16.6	\$ .2	\$ 27.5	\$ .8	\$ 8.9	\$ 1.0
4	Government Securities .....	Titres du gouvernement .....	.6		1.9		.5	
5	Other Securities .....	Autres titres .....	4.4	.3	38.0	1.4	7.8	.9
6	Due from Shareholders .....	Dû par actionnaires .....				.1	.1	
7	Accounts Receivable .....	Comptes à recevoir .....	17.9	2.0	58.7	2.9	10.2	1.5
8	Inventories .....	Inventaires .....	25.5	4.7	141.4	11.7	13.3	5.4
9	Land .....	Terrains .....	1.5	.1	8.2	1.2	2.9	.5
10	Buildings and Equipment .....	Bâtiments et matériel .....	65.9	17.4	282.2	27.6	91.1	16.2
11	Investment in Affiliates .....	Investissement en filiales .....	8.7		40.8	3.3	5.4	1.8
12	Intangibles .....	Actif intangible .....	.1	.3	4.5	1.3	3.1	.9
13	Other Assets .....	Autre actif .....	1.3	.4	7.9	1.6	4.1	.9
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, déprécié et épuisé .....	31.6-	2.3-	134.7-	8.0-	40.5-	5.9-
15	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	110.9	23.2	476.4	43.9	106.9	23.3
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans .....	Emprunts en banque .....	9.7	1.5	21.7	7.4	2.7	3.8
18	Accounts Payable .....	Comptes à payer .....	7.2	1.5	51.5	5.0	9.0	3.2
19	Tax Liabilities .....	Impôts à payer .....	2.8	.1	17.1	.2	6.3	.3
20	Due to Shareholders .....	Dû aux actionnaires .....	.2	.3	2.4	.7	1.6	.6
21	Deferred Income .....	Revenu différé .....	.2		1.2		2.2	.5
22	Mortgage Debt .....	Dettes hypothécaires .....	.7		1.9	.3	1.2	1.4
23	Other Funded Debt .....	Autre dette fondée .....	1.3		18.8	8.5	1.0	.4
24	Other Liabilities .....	Autre passif .....	32.4	13.8	66.2	16.5	7.9	2.9
25	Preferred Stock .....	Actions privilégiées .....	2.4	.4	12.2	1.7	5.0	2.0
26	Common Stock .....	Actions ordinaires .....	8.3	5.6	51.1	6.9	6.1	7.4
27	Surplus .....	Surplus .....	46.4	2.4	234.0	3.7	65.6	3.5
28	Less Deficit .....	Moins déficit .....	.5-	2.4-	1.6-	7.0-	1.8-	2.8-
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales .....	Ventes .....	135.1	16.3	779.9	52.1	145.7	36.7
31	Rents Received .....	Loyers reçus .....			.2	.1	.4	.1
32	Bond Interest Received .....	Intérêts obligataires reçus .....			.2			
33	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....			.9			
34	Foreign Dividends Received .....	Dividendes étrangers reçus .....			.9			
35	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.2		3.9		.1	
36	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.3		1.4-	.2	.8	.4
37	Total Revenues .....	Total des recettes .....	135.8	16.3	783.9	52.5	147.1	37.2
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales .....	Coût des ventes .....	90.3	11.7	560.2	40.2	69.0	21.9
40	Rents Paid .....	Loyers payés .....	1.0	.2	2.0	.7	.7	.5
41	Bond Interest Paid .....	Intérêts obligataires payés .....			.5	.3	.1	.1
42	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.2		.2		.1	.1
43	Other Interest Paid .....	Autres intérêts payés .....	.8	.5	2.7	.5	.3	.2
44	Capital Cost Allowance .....	Allocation de coût en capital .....	4.3	.3	18.7	1.6	6.3	1.3
45	Depletion .....	Épuisement .....						
46	Charitable Donations .....	Dons de charité .....	.1		.5		.1	
47	Pension Contributions .....	Contrib., caisse de pension .....	.3		2.1	.1	.2	
48	Group Insurance Contributions .....	Contrib., assurance collective .....	.1		.4	.1	.2	.1
49	Write-off Mine Development .....	Amortissement, aménagement minier .....						
50	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	29.3	4.5	134.1	12.4	53.3	14.3
51	Total Expenses .....	Total des dépenses .....	126.3	17.2	721.4	55.9	130.2	38.4
52	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	9.5	.9-	62.5	3.5-	16.9	1.2-
53	Total Tax Declared .....	Impôt total déclaré .....	3.6		25.1		6.1	
54	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	3.4		22.9		5.8	
55	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.1		2.2		.3	
56	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.7		3.5		1.3	
57	Cash Dividends Paid .....	Dividendes payés en espèces .....	11.2		21.5	.1	5.6	.2
58	Capital Expenditures .....	Immobilisations .....	4.2	1.6	33.2	3.6	8.9	1.9
59	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	3.4	1.1	1.6		3.8	2.2

TABLEAU 4 – RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING – (Continued)												
DIVISION INDUSTRIELLE: FABRICATION – Suite)												
Distilleries & Wineries — Fab. d'alcool et de vin		Breweries — Brasseries		Group 1 — Sub-Total — Groupe 1 — Total partiel		Tobacco and Tobacco Products — Tabac et produits du tabac		Group 2 — Sub-Total — Groupe 2 — Total partiel		Rubber Products — Articles en caoutchouc		
Profit 31	Loss—Perte 13	Profit 42	Loss—Perte 6	Profit 1,991	Loss—Perte 786	Profit— 19	Loss—Perte 12	Profit 19	Loss—Perte 12	Profit 76	Loss—Perte 28	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
9.2		15.0		120.3	18.3	32.4	.7	32.4	.7	7.1	.2	2
1.1		.2		11.5	.4					.5		3
8.1		12.4		119.7	14.2	15.2		15.2		7.8	.4	4
				1.2	.7							5
16.7	1.0	26.9		323.3	30.6	13.2	5.4	13.2	5.4	57.9	17.7	6
165.1	3.6	39.4		710.0	73.9	115.0	19.0	115.0	19.0	91.0	23.0	7
3.4	.5	16.6		58.4	6.6	2.7		2.7		4.7	.8	8
140.4	6.2	304.8		1,744.4	216.1	88.3	4.9	88.3	4.9	183.7	62.9	9
41.8	.3	126.0		341.4	93.7	111.1	8.9	111.1	8.9	14.6	2.5	10
6.3		1.6		33.7	8.5	8.8		8.8		.3	1.0	11
4.8	.3	11.4		71.9	10.4	5.5	1.2	5.5	1.2	5.5	1.2	12
68.6–	2.0–	145.4–		911.9–	90.5–	63.3–	1.2–	63.3–	1.2–	121.2–	35.5–	13
328.3	9.8	409.0		2,623.7	382.9	329.1	38.8	329.1	38.8	252.0	74.1	14
6.9	1.7	2.3		176.9	47.0	18.7	10.0	18.7	10.0	10.3	13.5	15
39.4	.8	13.2		268.9	43.6	6.7	.9	6.7	.9	24.1	7.9	16
22.0	.1	19.3		95.1	1.1	29.8	2.7	29.8	2.7	8.3	.6	17
.1				27.1	8.8	.2	.1	.2	.1	1.0		18
.2	.1			16.0	1.2	.1		.1		.1		19
.1				15.4	8.6	.2		.2		1.0	.3	20
9.5	2.2	35.6		122.1	68.4	9.7		9.7		4.5	2.2	21
108.1	2.6	108.3		442.2	67.7	96.0	2.8	96.0	2.8	44.6	19.2	22
6.2	1.7	8.5		85.5	37.9	9.9		9.9		10.0		23
29.1	.4	53.1		269.6	53.8	77.2	26.3	77.2	26.3	28.5	17.2	24
106.7	.4	168.8		1,113.0	63.9	86.0		86.0		120.0	13.6	25
	.2–	.1–		8.1–	19.1–	5.4–	3.9–	5.4–	3.9–	.5–	.5–	26
286.1	4.9	299.8		5,098.9	482.2	386.7	44.7	386.7	44.7	386.1	86.9	27
1.6		.5		8.7	.5					.1		28
		.2		.8								29
				.4								30
8.5	.1	.4		11.2	.1							31
2.5		11.8		21.3	12.9	1.7		1.7		2.1		32
1.1–	.1–	7.9–		3.3–	9.1–	5.6	.5	5.6	.5	.3–	.6	33
297.5	4.9	304.8		5,138.0	486.7	394.1	45.1	394.1	45.1	388.0	87.6	34
173.0	3.4	138.0		3,789.4	380.7	316.3	37.5	316.3	37.5	288.2	68.8	35
.3		1.2		12.7	3.3	.5		.5		2.3	.8	36
.3	.2	1.7		4.9	2.9	.3	.3	.3	.3	.2	.1	37
				.9	.4							38
5.5	.1	3.4		22.8	4.3	1.8	.4	1.8	.4	.8	.8	39
8.9	.1	15.0		108.9	12.7	4.5		4.5		11.9	3.4	40
				.1								41
.5		1.1		3.5		1.1		1.1		.2		42
.6		1.2		11.0	.6	.8		.8		.7	.4	43
.4		.7		4.0	.4	.4	.1	.4	.1	.3	.1	44
												45
36.6	1.2	103.0		881.2	93.0	34.2	6.8	34.2	6.8	60.7	13.7	46
226.2	5.0	265.3		4,839.4	498.3	359.9	45.2	359.9	45.2	365.3	88.1	47
71.3	.1–	39.5		298.6	11.6–	34.2	.1–	34.2	.1–	22.7	.6–	48
28.5		17.2		116.1		12.6		12.6		8.6		49
27.9		15.7		108.6		12.6		12.6		8.3		50
.7		1.5		7.4						.3		51
6.0		2.2		19.6		3.1		3.1		1.8		52
39.7	.1	36.7		142.5	6.7	8.8		8.8		3.3		53
5.7	2.4	16.5		135.3	26.8	5.2	1.0	5.2	1.0	15.5	6.0	54
13.3	.1	158.7		181.9	3.6	374.6	27.0	374.6	27.0	12.0	.1	55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Group 3 - Sub-Total Groupe 3 - Total partiel		Boots and Shoes Chaussures et souliers		Other Leather Products Autres articles en cuir	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	76	28	139	45	130	44
2	<b>Assets</b> .....	<b>Actif</b> .....	\$	\$	\$	\$	\$	\$
3	Cash .....	Encaisse .....	7.1	.2	2.7	.5	3.8	.3
4	Government Securities .....	Titres du gouvernement .....	.5		.2			
5	Other Securities .....	Autres titres .....	7.8	.4	.9	.3	1.9	
6	Due from Shareholders .....	Dû par actionnaires .....					.2	
7	Accounts Receivable .....	Comptes à recevoir .....	57.9	17.7	22.9	10.1	19.8	1.4
8	Inventories .....	Inventaires .....	91.0	23.0	26.5	11.1	28.0	2.2
9	Land .....	Terrains .....	4.7	.8	1.0	.7	.6	.1
10	Buildings and Equipment .....	Bâtiments et matériel .....	183.7	62.9	21.6	15.9	32.1	3.2
11	Investment in Affiliates .....	Investissement en filiales .....	14.6	2.5	6.1	.8	5.3	
12	Intangibles .....	Actif intangible .....	.3	1.0	.6		.6	
13	Other Assets .....	Autre actif .....	5.5	1.2	1.8	1.1	1.2	.2
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	121.2-	35.5-	12.7-	6.4-	21.8-	1.3-
15	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	252.0	74.1	71.5	34.1	71.6	6.1
16	<b>Liabilities</b> .....	<b>Passif</b> .....						
17	Bank Loans .....	Emprunts en banque .....	10.3	13.5	10.3	12.0	7.2	.6
18	Accounts Payable .....	Comptes à payer .....	24.1	7.9	12.1	3.7	7.7	.8
19	Tax Liabilities .....	Impôts à payer .....	8.3	.6	1.5	.4	1.3	.1
20	Due to Shareholders .....	Dû aux actionnaires .....	1.0		2.6	.6	.5	.5
21	Deferred Income .....	Revenu différé .....	.1			.1		
22	Mortgage Debt .....	Dettes hypothécaires .....	1.0	.3	.8	1.4	.8	
23	Other Funded Debt .....	Autre dette fondée .....	4.5	2.2	1.6	5.5	1.5	
24	Other Liabilities .....	Autre passif .....	44.6	19.2	9.0	7.1	2.2	3.9
25	Preferred Stock .....	Actions privilégiées .....	10.0		2.4	1.4	1.9	.3
26	Common Stock .....	Actions ordinaires .....	28.5	17.2	4.5	2.0	10.0	.6
27	Surplus .....	Surplus .....	120.0	13.6	26.9	3.3	38.5	.7
28	Less Deficit .....	Moins déficit .....	.5-	.5-		3.4-		1.4-
29	<b>Revenues</b> .....	<b>Recettes</b> .....						
30	Sales .....	Ventes .....	386.1	86.9	153.1	47.6	136.6	10.2
31	Rents Received .....	Loyers reçus .....	.1		.1	.3	.1	
32	Bond Interest Received .....	Intérêts obligataires reçus .....						
33	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....						
34	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
35	Canadian Dividends Received .....	Dividendes canadiens reçus .....	2.1					
36	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.3-	.6	.4	.1	.5	
37	Total Revenues .....	Total des recettes .....	388.0	87.6	153.6	48.0	137.2	10.2
38	<b>Expenses</b> .....	<b>Dépenses</b> .....						
39	Cost of Sales .....	Coût des ventes .....	288.2	68.8	119.2	38.3	107.3	8.7
40	Rents Paid .....	Loyers payés .....	2.3	.8	1.7	.4	1.0	.3
41	Bond Interest Paid .....	Intérêts obligataires payés .....	.2	.1		.1	.1	
42	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....						
43	Other Interest Paid .....	Autres intérêts payés .....	.8	.8	.9	.8	.6	
44	Capital Cost Allowance .....	Allocation de coût en capital .....	11.9	3.4	2.1	.8	1.6	.1
45	Depletion .....	Épuisement .....						
46	Charitable Donations .....	Dons de charité .....	.2		.1		.1	
47	Pension Contributions .....	Contrib., caisse de pension .....	.7	.4	.2	.1	.2	
48	Group Insurance Contributions .....	Contrib., assurance collective .....	.3	.1	.3	.1	.3	
49	Write-off Mine Development .....	Amortissement, aménagement minier .....						
50	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	60.7	13.7	23.7	8.9	20.7	1.8
51	Total Expenses .....	Total des dépenses .....	365.3	88.1	148.4	49.5	132.0	10.9
52	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	22.7	.6-	5.1	1.6-	5.3	.7-
53	Total Tax Declared .....	Impôt total déclaré .....	8.6		1.4		1.3	
54	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	8.3		1.4		1.3	
55	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3				.1	
56	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	1.8		.4		.4	
57	Cash Dividends Paid .....	Dividendes payés en espèces .....	3.3		.5		.6	
58	Capital Expenditures .....	Immobilisations .....	15.5	6.0	2.4	4.7	2.3	.6
59	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	12.0	.1			.4	



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Group 4 - Sub-Total Groupe 4 - Total partiel		Cotton Goods Cotonnades		Woollen Goods Lainages		Miscellaneous Textile Products Textiles divers		Group 5 - Sub-Total Groupe 5 - Total partiel		Hosiery and Knit Goods Bonneterie et tricotés		
Profit 269	Loss - Perte 89	Profit 13	Loss - Perte 6	Profit 46	Loss - Perte 4	Profit 467	Loss - Perte 83	Profit 526	Loss - Perte 87	Profit 233	Loss - Perte 65	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
6.5	.8	1.1		.5		16.8	.3	18.5	.4	3.1	.2	1
.2		5.4				10.4		15.8		.1	.4	2
2.8	.3	7.9		.2		19.0	7.2	27.1	7.2	7.0	.4	3
.2						.8		.9				4
42.6	11.6	20.2		7.9	1.1	95.0	6.1	123.2	7.2	31.0	6.6	5
54.5	13.3	43.7		15.6	2.7	150.4	8.1	209.7	10.8	40.6	10.6	6
1.6	.8	2.4		.2	.1	4.0	.2	6.5	.3	.8	.5	7
53.7	19.0	151.0		33.3	4.1	371.9	19.5	556.2	23.6	60.4	25.3	8
11.4	.8	20.0		1.9		43.9	4.5	65.8	4.5	7.2	5.5	9
1.2				1.9		1.1	.4	2.9	.4	2.9		10
3.1	1.3	2.6		1.0		9.1	.8	12.6	.8	1.8	1.7	11
34.5-	7.7-	114.1-		19.7-	2.6-	194.5-	8.9-	328.2-	11.5-	37.1-	13.3-	12
												13
43.2	40.3	140.3		42.7	5.4	528.0	38.1	711.0	43.5	117.8	38.0	14
17.5	12.6	13.0		6.1	.9	42.4	5.2	61.5	6.1	16.8	5.2	15
19.7	4.5	11.2		4.9	.2	57.0	3.5	73.1	3.7	18.4	3.7	16
2.8	.5	4.2		.8	.3	12.5	.1	17.5	.4	2.6	.5	17
3.1	1.1			.5	.3	2.6	.7	3.0	1.0	4.9	3.4	18
	.1					.3		.3		.4		19
1.5	1.4				.4	4.3	1.1	4.3	1.5	1.0	.3	20
3.1	5.5	8.9		3.2		45.8	3.2	57.9	3.2	5.6	1.8	21
11.3	11.0	4.4		6.4	3.0	61.1	11.8	71.9	14.7	10.5	7.1	22
4.3	1.7	8.8		6.7	.3	35.6	2.5	51.2	2.8	8.9	2.7	23
14.5	2.5	31.5		5.7	.6	96.3	4.0	133.5	4.6	12.5	2.1	24
65.4	4.1	58.3		8.5		172.4	8.2	239.2	8.2	36.4	13.3	25
	4.7-				.6-	2.3-	2.2-	2.3-	2.8-	.2-	2.0-	26
89.6	57.8	203.3		58.5	6.7	699.6	32.5	961.4	39.2	210.6	35.4	27
.2	.3	.2				.9	.1	1.0	.1	.4	.3	28
		.1				.1		.2				29
						.3		.4				30
		1.5				1.9	.4	3.4	.4	.7	.6	31
.9	.1	.2-				.9	.3	.8	.3	.1-	.5-	32
												33
90.8	58.1	204.9		58.6	6.7	703.8	33.3	967.2	40.0	211.7	35.9	34
26.5	47.0	170.6		46.0	5.7	541.5	26.8	758.1	32.5	168.7	30.5	35
2.7	.7	.2		.3		3.9	.3	4.4	.3	1.7	.4	36
.1	.1	.3		.1		1.3		1.7		.2	.1	37
.1						.2		.2	.1			38
1.5	.8	.9		.7	.1	3.9	.2	5.5	.3	1.6	.7	39
3.8	.9	7.9		2.1	.1	25.7	1.1	35.7	1.2	4.7	.8	40
												41
.2		.1				.5		.7		.1		42
.5	.1	.8		.2		1.8	.1	2.7	.1	.4		43
.6	.1	.2		.2		.8		1.1	.1	.4	.1	44
												45
44.4	10.7	12.7		6.4	1.3	79.7	6.8	98.7	8.1	26.9	4.9	46
80.4	60.4	193.6		55.9	7.1	659.2	35.4	908.8	42.5	204.8	37.5	47
10.4	2.3-	11.2		2.7	.4-	44.5	2.1-	58.5	2.5-	6.9	1.6-	48
2.7		4.3		.8		14.5		19.6		1.9		49
2.7		4.2		.8		14.2		19.2		1.8		50
.1		.1				.3		.4		.1		51
.8		1.0		.2		3.6		4.8		.5		52
1.0		4.6		.9		11.7	.1	17.1	.1	1.0	.1	53
4.8	5.3	8.4		2.5	.1	23.7	2.0	34.6	2.1	5.8	.9	54
.4						.4	.1	4	.2	.6	.2	55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Group 6 - Sub-Total Groupe 6 - Total partiel		Men's, Women's and Children's Clothing Vêtements pour hommes, femmes et enfants		Fur Goods Fourrures	
			Profit 233	Loss - Perte 65	Profit 1,097	Loss - Perte 265	Profit 172	Loss - Perte 56
1	No. Profit Co's / Loss Co's.....	Nbre de Cies à profit / Cies à perte .....	\$	\$	\$	\$	\$	\$
2	<b>Assets</b>	<b>Actif</b>						
3	Cash.....	Encaisse.....	3.1	.2	9.3	1.0	2.5	.2
4	Government Securities.....	Titres du gouvernement.....	.1	.4	.4	.1		
5	Other Securities.....	Autres titres.....	7.0	.4	12.0	.8	.4	
6	Due from Shareholders.....	Dû par actionnaires.....			.9			
7	Accounts Receivable.....	Comptes à recevoir.....	31.0	6.6	113.6	15.3	12.7	1.2
8	Inventories.....	Inventaires.....	40.6	10.6	133.4	23.3	16.5	2.0
9	Land.....	Terrains.....	.8	.5	2.2	2.0		
10	Buildings and Equipment.....	Bâtiments et matériel.....	60.4	25.3	74.3	15.0	1.5	.4
11	Investment in Affiliates.....	Investissement en filiales.....	7.2	5.5	16.4	.4	.2	
12	Intangibles.....	Actif intangible.....	2.9		3.6	.5	.3	.1
13	Other Assets.....	Autre actif.....	1.8	1.7	10.5	3.0	3.3	.2
14	Less Deprec. and Deplet. Reserve.....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	37.1-	13.3-	41.4-	9.4-	1.0-	.2-
15	Total Assets (or Liabilities).....	Actif (ou passif) total.....	117.8	38.0	335.2	51.9	36.4	3.9
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans.....	Emprunts en banque.....	16.8	5.2	61.8	16.2	9.8	1.6
18	Accounts Payable.....	Comptes à payer.....	18.4	3.7	60.3	10.3	6.3	1.1
19	Tax Liabilities.....	Impôts à payer.....	2.6	.5	9.1	.5	.6	
20	Due to Shareholders.....	Dû aux actionnaires.....	4.9	3.4	10.3	2.4	1.3	.2
21	Deferred Income.....	Revenu différé.....	.4		.7	.1		
22	Mortgage Debt.....	Dettes hypothécaires.....	1.0	.3	6.7	1.3		
23	Other Funded Debt.....	Autre dette fondée.....	5.6	1.8	4.8	.5	.1	
24	Other Liabilities.....	Autre passif.....	10.5	7.1	30.7	4.5	4.1	.3
25	Preferred Stock.....	Actions privilégiées.....	8.9	2.7	27.0	3.4	1.4	.3
26	Common Stock.....	Actions ordinaires.....	12.5	2.1	16.9	5.0	2.1	1.6
27	Surplus.....	Surplus.....	36.4	13.3	108.6	11.6	11.0	
28	Less Deficit.....	Moins déficit.....	.2-	2.0-	1.8-	4.0-	.4-	1.2-
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales.....	Ventes.....	210.6	35.4	714.8	94.1	52.3	4.2
31	Rents Received.....	Loyers reçus.....	.4	.3	1.4	.1		
32	Bond Interest Received.....	Intérêts obligataires reçus.....						
33	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....			.1			
34	Foreign Dividends Received.....	Dividendes étrangers reçus.....						
35	Canadian Dividends Received.....	Dividendes canadiens reçus.....	.7	.6	.2	.3		
36	Other Revenues and Adjustments.....	Autres recettes et redressements.....	.1-	.5-	1.1	.1-	.2	.1
37	Total Revenues.....	Total des recettes.....	211.7	35.9	717.6	94.5	52.6	4.3
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales.....	Coût des ventes.....	168.7	30.5	562.1	76.8	44.9	3.8
40	Rents Paid.....	Loyers payés.....	1.7	.4	9.4	1.8	.8	.1
41	Bond Interest Paid.....	Intérêts obligataires payés.....	.2	.1	.1			
42	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....			.5			
43	Other Interest Paid.....	Autres intérêts payés.....	1.6	.7	5.4	1.2	.6	.1
44	Capital Cost Allowance.....	Allocation de coût en capital.....	4.7	.8	6.1	.7	.1	
45	Depletion.....	Épuisement.....						
46	Charitable Donations.....	Dons de charité.....	.1		.7			
47	Pension Contributions.....	Contrib., caisse de pension.....	.4		1.5	.1	.1	
48	Group Insurance Contributions.....	Contrib., assurance collective.....	.4	.1	.6	.1		
49	Write-off Mine Development.....	Amortissement, aménagement minier.....						
50	Other Expenses and Adjustments.....	Autres dépenses et redressements.....	26.9	4.9	105.4	16.7	4.4	.7
51	Total Expenses.....	Total des dépenses.....	204.8	37.5	691.6	97.5	51.0	4.8
52	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	6.9	1.6-	26.0	3.0-	1.6	.5-
53	Total Tax Declared.....	Impôt total déclaré.....	1.9		5.6		.3	
54	Federal Income and Old Age Tax.....	Impôt fédéral et revenu vieillesse.....	1.8		5.2		.2	
55	Provincial Income Tax.....	Impôt provincial sur le revenu.....	.1		.4			
56	Ontario, Quebec and Foreign Credits.....	Dégrèvement: Ont., Qué., étrangers.....	.5		1.8		.1	
57	Cash Dividends Paid.....	Dividendes payés en espèces.....	1.0	.1	3.2	.3		
58	Capital Expenditures.....	Immobilisations.....	5.8	.9	7.9	1.3		
59	Sales and Excise Taxes.....	Taxes de vente et d'accise.....	.6	.2	1.7		.1	





TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Furniture Meubles		Group 9 - Sub-Total Groupe 9 - Total partiel		Pulp and Paper Mills Usines de pâte et papier	
			Profit 443	Loss - Perte 232	Profit 443	Loss - Perte 232	Profit 75	Loss - Perte 11
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$	\$	\$
3	Cash .....	Encaisse .....	6.8	.9	6.8	.9	60.8	5.3
4	Government Securities .....	Titres du gouvernement .....	2.7	.1	2.7	.1	19.2	
5	Other Securities .....	Autres titres .....	3.8	1.5	3.8	1.5	119.7	12.6
6	Due from Shareholders .....	Dû par actionnaires .....	.1		.1		2.5	
7	Accounts Receivable .....	Comptes à recevoir .....	37.0	10.4	37.0	10.4	121.4	8.4
8	Inventories .....	Inventaires .....	39.5	12.1	39.5	12.1	345.0	38.2
9	Land .....	Terrains .....	4.5	1.0	4.5	1.0	198.7	32.9
10	Buildings and Equipment .....	Bâtiments et matériel .....	63.8	19.2	63.8	19.2	2,134.8	220.5
11	Investment in Affiliates .....	Investissement en filiales .....	7.1	.7	7.1	.7	809.8	12.1
12	Intangibles .....	Actif intangible .....	1.9	.5	1.9	.5	2.9	
13	Other Assets .....	Autre actif .....	4.0	2.0	4.0	2.0	43.2	4.7
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuist <sup>t</sup> .....	32.8-	8.8-	32.8-	8.8-	1,341.9-	83.1-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	138.4	39.4	138.4	39.4	2,516.1	251.6
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	16.5	10.2	16.5	10.2	15.5	18.7
17	Accounts Payable .....	Comptes à payer .....	18.4	8.3	18.4	8.3	90.7	7.4
18	Tax Liabilities .....	Impôts à payer .....	4.0	.4	4.0	.4	61.4	.3
19	Due to Shareholders .....	Dû aux actionnaires .....	5.2	1.9	5.2	1.9	1.1	.4
20	Deferred Income .....	Revenu différé .....	.3	.2	.3	.2		
21	Mortgage Debt .....	Dettes hypothécaires .....	5.5	2.0	5.5	2.0	.2	.9
22	Other Funded Debt .....	Autre dette fondée .....	3.6	1.7	3.6	1.7	264.3	103.5
23	Other Liabilities .....	Autre passif .....	13.4	6.1	13.4	6.1	300.4	46.9
24	Preferred Stock .....	Actions privilégiées .....	6.9	1.6	6.9	1.6	71.5	16.5
25	Common Stock .....	Actions ordinaires .....	13.0	3.5	13.0	3.5	575.5	44.1
26	Surplus .....	Surplus .....	52.4	5.9	52.4	5.9	1,139.2	37.8
27	Less Deficit .....	Moins déficit .....	.7-	2.5-	.7-	2.5-	3.7-	24.9-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	215.9	56.1	215.9	56.1	1,578.3	104.6
29	Rents Received .....	Loyers reçus .....	3.3	.4	3.3	.4	1.0	
30	Bond Interest Received .....	Intérêts obligataires reçus .....	.1		.1		1.7	
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....					.1	
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....					.1	
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....					26.5	.2
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.4	.2	.4	.2	1.0-	.3
34	Total Revenues .....	Total des recettes .....	219.8	56.7	219.8	56.7	1,606.6	105.1
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	155.7	45.5	155.7	45.5	1,097.9	71.1
37	Rents Paid .....	Loyers payés .....	2.7	.9	2.7	.9	3.3	.2
38	Bond Interest Paid .....	Intérêts obligataires payés .....	.2	.1	.2	.1	14.0	4.4
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.3	.1	.3	.1		
40	Other Interest Paid .....	Autres intérêts payés .....	1.4	.6	1.4	.6	2.7	3.6
41	Capital Cost Allowance .....	Allocation de coût en capital .....	4.0	.5	4.0	.5	114.5	15.8
42	Depletion .....	Épuisement .....					4.2	.2
43	Charitable Donations .....	Dons de charité .....	.2		.2		2.1	
44	Pension Contributions .....	Contrib., caisse de pension .....	.2	.1	.2	.1	10.0	.5
45	Group Insurance Contributions .....	Contrib., assurance collective .....	.3	.1	.3	.1	1.0	
46	Write-off Mine Development .....	Amortissement, aménagement minier .....					.4	
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	43.6	12.2	43.6	12.2	136.1	14.3
47	Total Expenses .....	Total des dépenses .....	208.4	60.0	208.4	60.0	1,386.1	110.1
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	11.4	3.3-	11.4	3.3-	220.5	5.1-
49	Total Tax Declared .....	Impôt total déclaré .....	2.9		2.9		87.8	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	2.8		2.8		82.5	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.1		.1		5.3	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.8		.8		15.2	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	.6	.3	.6	.3	103.7	.6
54	Capital Expenditures .....	Immobilisations .....	6.7	1.4	6.7	1.4	104.2	17.8
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	1.8	.1	1.8	.1	.3	

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Paper Boxes and Bags <i>Boîtes et sacs en papier</i>		Miscellaneous Paper Products <i>Articles divers et papier</i>		Group 10- Sub-Total <i>Groupe 10- Total partiel</i>		Commercial Printing <i>Impression commerciale</i>		Engraving Stereotyping and Allied Industries <i>Gravure, stéréotypie et industries connexes</i>		Publishing and Printing <i>Édition et impression</i>		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
132	28	133	30	340	69	784	311	63	53	473	257	
\$ 4.2	\$ .3	\$ 5.8	\$ .4	\$ 70.8	\$ 6.0	\$ 9.8	\$ 1.0	\$ 2.8	\$ .2	\$ 22.4	\$ .4	2
.6		1.1		20.9		.9	.1	2.1		3.2		3
14.2		7.5	.2	141.3	12.8	7.4	.8	10.9	.9	35.6	1.1	4
.1		1.1		3.7		.2	.2	.2		.4		5
33.6	1.5	34.6	4.0	189.7	13.9	48.0	9.3	7.9	1.6	45.6	5.9	6
34.2	2.3	41.6	4.2	420.8	44.7	34.3	7.5	5.3	.3	23.9	1.9	7
8.4	.1	2.5	.6	209.6	33.5	3.5	.4	.5		18.0	1.2	8
117.4	7.1	137.5	15.2	2,389.7	242.8	160.4	33.6	35.0	5.7	238.2	29.1	9
76.9	.4	28.9	3.2	915.5	15.7	11.9	1.5	8.3	2.9	78.0	1.3	10
2.2	1.0	1.2	.6	6.3	1.6	6.6	.9	.2		16.9	3.3	11
2.5	.3	3.2	.5	48.9	5.5	4.7	1.7	.8	.4	11.3	1.2	12
66.4-	2.4-	75.7-	7.1-	1,484.0-	92.6-	93.8-	14.1-	21.1-	3.7-	122.2-	6.9-	13
227.8	10.6	189.3	21.8	2,933.2	284.0	194.0	42.8	52.9	8.3	371.1	38.7	14
5.5	1.3	8.9	1.4	29.8	21.5	19.1	8.3	1.1	.3	9.5	9.4	15
15.3	1.7	21.4	3.3	127.5	12.4	25.6	7.5	2.8	.5	34.2	5.3	16
4.1		4.8	.1	70.3	.5	5.7	.4	1.7		11.2		17
5.1	1.6	.9	.6	7.1	2.6	4.1	1.5	1.2		2.7	2.4	18
.2		.1		.3		.5			.1	13.8	.6	19
2.2	.2	.4	1.4	2.8	2.5	6.3	.5	.3		2.4	.6	20
7.2	.3	12.2	2.5	283.6	106.3	9.4	1.9	3.1	.3	46.5	7.0	21
20.1	2.2	11.7	4.8	332.2	54.0	11.9	9.1	2.3	.6	31.1	8.2	22
37.1	1.4	11.0	1.3	119.7	19.3	10.9	4.8	1.8	1.5	32.8	3.4	23
11.0	2.1	11.0	3.2	597.5	49.4	25.0	5.5	4.6	.2	22.2	3.3	24
121.2	.8	106.8	3.6	1,367.2	42.2	76.8	6.4	33.9	5.1	166.7	4.3	25
1.1-	1.1-		.6-	4.8-	26.6-	1.2-	3.2-		.3-	2.1-	5.9-	26
239.9	11.4	266.4	27.4	2,084.6	143.4	316.4	58.0	55.6	10.4	434.4	45.3	27
.1	.1	.4		1.6	.2	.6	.1	.3		2.2	.1	28
				1.7		.9		.1		.3		29
				.1		.1				1.2		30
3.1				3.1						.1		31
1.0	.1	.7		28.3	.3	.4		1.1		8.2		32
2.6-	.1-	.7	.2	3.0-	.4	1.3	.2	.8-	.1	3.0-	.3	33
241.5	11.6	268.3	27.7	2,116.4	144.4	319.6	58.3	56.3	10.6	443.3	45.7	34
187.9	9.7	191.2	23.0	1,477.1	103.8	211.7	42.8	30.8	6.2	239.4	18.4	35
1.5	.4	1.7	.2	6.4	.7	4.4	1.2	.7	.3	3.0	.3	36
.4	.1	.6	.1	15.0	4.6	.4		.2		2.6	.4	37
.2			.1	.2	.1	.4				.1		38
.6	.1	.9	.2	4.2	4.0	1.8	.6	.1		1.4	.5	39
7.0	.4	8.2	.6	129.8	16.8	10.6	1.9	1.9	.3	13.0	2.9	40
.1				4.2	.2							41
.2		.3		2.6		.2		.1		1.2		42
.5		1.0	.1	11.4	.6	1.1	.1	.6		2.8	.3	43
.3		.3		1.6	.1	.6	.1	.2		.5		44
				.4								45
29.7	1.5	46.5	3.9	212.3	19.7	71.6	14.3	15.1	4.0	137.9	26.5	46
228.4	12.1	250.7	28.2	1,865.2	150.5	302.9	61.1	49.7	10.8	401.9	49.4	47
13.1	.5-	17.6	.5-	251.2	6.1-	16.7	2.9-	6.6	.3-	41.4	3.7-	48
4.6		6.7		99.1		4.5		2.4		15.8		49
4.4		6.4		93.3		4.3		2.3		14.5		50
.2		.3		5.8		.2		.1		1.2		51
.9		1.3		17.4		1.2		.5		2.4		52
5.4	.1	3.4	.2	112.5	.9	3.3		1.8		14.4		53
10.8	.6	11.9	1.4	126.9	19.8	11.7	5.5	2.5	.2	13.3	9.7	54
.2		1.3		1.8		.4						55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Group 11 - Sub-Total Groupe 11 - Total partiel		Iron and Steel Mills Forges et aciéries		Iron Foundries Fonderies de fer	
			Profit 1,320	Loss - Perte 621	Profit 69	Loss - Perte 19	Profit 131	Loss - Perte 41
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	\$	\$	\$	\$	\$	\$
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	35.0	1.6	16.8	.7	14.5	.1
4	Government Securities .....	Titres du gouvernement .....	6.2	.1	25.2		1.4	
5	Other Securities .....	Autres titres .....	53.9	2.8	55.0	.7	11.6	.1
6	Due from Shareholders .....	Dû par actionnaires .....	.8	.2	.1		4.9	
7	Accounts Receivable .....	Comptes à recevoir .....	101.5	16.8	143.2	3.6	54.2	2.9
8	Inventories .....	Inventaires .....	63.5	9.7	220.4	4.7	71.2	3.7
9	Land .....	Terrains .....	22.1	1.7	25.5	.7	6.6	.6
10	Buildings and Equipment .....	Bâtiments et matériel .....	433.6	68.4	1,175.5	29.0	180.2	18.0
11	Investment in Affiliates .....	Investissement en filiales .....	98.2	5.7	62.0	3.1	28.8	1.7
12	Intangibles .....	Actif intangible .....	23.7	4.2	9.8		.6	.2
13	Other Assets .....	Autre actif .....	16.8	3.3	33.6	.6	3.5	.4
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>a</sup> et épuis <sup>b</sup> .....	237.1-	24.7-	592.5-	6.9-	100.0-	9.5-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	618.0	89.7	1,174.5	36.1	277.4	18.1
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	29.7	18.1	8.8	4.6	16.9	2.9
17	Accounts Payable .....	Comptes à payer .....	62.6	13.4	84.1	2.6	25.4	2.7
18	Tax Liabilities .....	Impôts à payer .....	18.6	.5	38.7	.1	3.8	.1
19	Due to Shareholders .....	Dû aux actionnaires .....	8.1	4.0	.4	.3	.8	.6
20	Deferred Income .....	Revenu différé .....	14.3	.7	.7		.6	
21	Mortgage Debt .....	Dettes hypothécaires .....	9.1	1.0	.4	.2	1.1	.2
22	Other Funded Debt .....	Autre dette fondée .....	59.1	9.2	92.9	2.6	28.3	.7
23	Other Liabilities .....	Autre passif .....	45.3	17.9	176.4	18.2	49.6	4.0
24	Preferred Stock .....	Actions privilégiées .....	45.5	9.7	5.0	.5	11.3	.3
25	Common Stock .....	Actions ordinaires .....	51.8	9.0	216.7	9.7	48.7	4.6
26	Surplus .....	Surplus .....	277.4	15.7	551.9	1.8	92.1	2.7
26	Less Deficit .....	Moins déficit .....	3.3-	9.3-	1.4-	4.5-	1.2-	.5-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	806.4	113.7	1,015.4	22.3	373.6	23.5
29	Rents Received .....	Loyers reçus .....	3.1	.2	.2			.1
30	Bond Interest Received .....	Intérêts obligataires reçus .....	1.2		1.3			
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	1.3		.2			
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....	.1				.1	
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	9.6		3.8		.6	
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	2.5-	.6	.4	.3	.9	
34	Total Revenues .....	Total des recettes .....	819.3	114.5	1,021.3	22.6	375.3	23.6
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	482.0	67.4	741.5	19.8	303.6	20.5
37	Rents Paid .....	Loyers payés .....	8.2	1.8	1.0		.5	.1
38	Bond Interest Paid .....	Intérêts obligataires payés .....	3.1	.4	4.9	.4	1.5	
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.5				.1	
40	Other Interest Paid .....	Autres intérêts payés .....	3.3	1.2	1.3	.6	2.2	.2
41	Capital Cost Allowance .....	Allocation de coût en capital .....	25.5	5.0	113.0	.1	10.7	.6
42	Depletion .....	Épuisement .....			7.0			
43	Charitable Donations .....	Dons de charité .....	1.5		1.6		.2	
44	Pension Contributions .....	Contrib., caisse de pension .....	4.5	.5	4.6		.6	.1
45	Group Insurance Contributions .....	Contrib., assurance collective .....	1.4	.2	.5		.9	.1
46	Write-off Mine Development .....	Amortissement, aménagement minier .....			1.6			
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	224.6	44.8	39.0	2.8	40.8	3.2
47	Total Expenses .....	Total des dépenses .....	754.5	121.4	915.9	23.7	360.9	24.7
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	64.7	6.9-	105.4	1.1-	14.4	1.2-
49	Total Tax Declared .....	Impôt total déclaré .....	22.6		40.5		3.6	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	21.1		39.9		3.4	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	1.5		.6		.2	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	4.2		8.7		.8	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	19.5	.1	34.3		6.2	
54	Capital Expenditures .....	Immobilisations .....	27.5	15.4	132.8	1.7	11.1	1.4
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	.4				.4	



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Metal Smelting and Refining <i>Fonte &amp; affinage de métaux</i>		Group 12- Sub-Total <i>Groupe 12 - Total partiel</i>		Boilers and Fabricated Structural Metal <i>Chaudières et profilés de métal de charpente</i>		Metal Stamping, Pressing and Coating <i>Métaux: estampage, matricage, revêtement</i>		Wire and Wire Products <i>Fil métallique et articles en fil métalliques</i>		Hardware and Tools <i>Quincaillerie et outils</i>		
Profit 143	Loss - Perte 53	Profit 343	Loss - Perte 113	Profit 104	Loss - Perte 56	Profit 332	Loss - Perte 147	Profit 114	Loss - Perte 24	Profit 248	Loss - Perte 78	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
22.1	.4	53.3	1.2	4.6	1.0	21.0	.2	6.9	.1	7.8	.3	2
1.1		27.7		1.4	.3	6.8		1.6		1.3		3
2.9	1.4	69.5	2.3	5.9	12.1	10.4	.4	4.4		6.4		4
.3		5.3				.1	.1			.2		5
57.5	7.7	254.9	14.2	36.3	39.6	52.2	10.8	15.7	1.8	22.0	2.5	6
159.9	21.5	451.4	29.8	31.5	68.7	69.4	10.2	23.9	3.3	35.0	6.2	7
36.0	1.0	68.1	2.3	2.8	3.8	7.7	2.1	1.6	.2	1.6	.1	8
226.2	108.4	2,581.8	155.3	54.8	92.4	178.4	27.3	57.8	10.7	72.4	8.3	9
214.0	36.5	304.8	41.3	5.6	12.0	9.9	13.4	10.0	1.0	5.9	.6	10
.8	.2	11.2	.4	.2	.3	1.2	.7	.9	.2	1.3	.4	11
17.2	4.0	54.3	5.0	5.1	2.9	2.6	.6	1.6	.5	2.0	.3	12
562.4-	29.7-	1,254.9-	46.2-	30.3-	50.5-	95.1-	13.5-	33.0-	6.7-	42.0-	4.0-	13
175.5	151.4	2,627.5	205.7	117.9	182.7	264.7	52.3	91.5	11.1	113.7	14.7	14
9.3	6.7	35.0	14.2	13.6	20.1	15.0	8.3	3.6	1.5	7.8	2.0	15
48.3	6.7	157.9	12.0	19.8	21.9	30.2	6.0	7.6	1.2	9.0	1.5	16
5.6	.5	48.1	.7	3.3	1.0	8.0	.7	2.9		3.7	.1	17
1.7	.8	2.9	1.7	.6	.4	3.7	1.2	.2	.2	1.3	.3	18
1.8	.2	3.1	.2	5.0	22.6	.4	.5	.1		.4	.1	19
.3	2.9	1.8	3.2	2.6	.8	2.9	1.8	.7	.8	1.1	.2	20
483.6	44.9	604.8	48.2	.6	6.7	4.3	3.5	1.9	1.6	2.3	1.1	21
189.4	13.7	415.3	35.9	11.4	27.2	41.4	9.7	12.7	.4	17.4	8.2	22
71.8	1.8	88.1	2.6	5.6	4.1	10.6	.7	3.2	.7	4.8	.2	23
121.2	54.4	386.7	68.6	6.4	30.0	39.7	8.4	10.7	2.1	14.0	3.2	24
243.8	21.9	887.8	26.4	49.7	52.0	109.3	14.4	48.3	2.6	52.3	1.5	25
1.5-	3.0-	4.1-	8.1-	.7-	4.0-	.8-	2.7-	.3-		.5-	3.7-	26
650.5	105.7	2,039.5	151.5	181.5	200.8	425.9	57.5	122.3	12.0	153.7	14.8	27
2.9		3.1	.1		1.1	1.6	.2	.4		.1		28
		1.4		.1	.1	.2		.1		.1		29
		.2			.1							30
20.6	.2	20.7	.2									31
3.7	.8	8.0	.8	.1	.6	.3		1.9		.1		32
21.0-		19.6-	.3	1.3	.2-	2.7	.3	1.3-		.6		33
656.7	106.7	2,053.3	152.9	182.9	202.4	430.6	57.9	123.4	12.0	154.6	14.8	34
509.9	77.9	1,555.0	118.2	145.1	151.8	326.8	46.7	89.8	10.1	102.9	11.1	35
2.7	.4	4.2	.5	.3	.5	2.6	.6	.4	.1	.8	.2	36
11.0	2.5	17.4	2.9		.4	.6		.1	.1	.1	.1	37
	.2	.1	.2	.1	.1	.2				.1		38
12.4	1.2	15.9	1.9	1.0	1.6	1.5	.8	.2	.2	.7	.3	39
34.4	9.6	158.1	10.2	3.5	4.8	12.0	1.6	3.7	.6	4.4	.3	40
		7.0										41
.4		2.2		.1		.2		.1		.1		42
.8	.1	5.9	.2	.2	1.8	1.7		.3		.7		43
.2	.1	1.6	.2	.2	.3	1.8		.3		.6		44
		1.6										45
61.4	17.9	141.2	23.9	24.0	44.8	54.2	9.7	16.3	1.9	28.6	3.7	46
633.2	109.8	1,910.1	158.3	174.5	206.0	401.5	59.6	111.2	13.0	138.9	15.6	47
23.5	3.1-	143.2	5.3-	8.4	3.6-	29.2	1.7-	12.3	.9-	15.7	.7-	48
8.4		52.5		2.5		10.0		4.0		4.9		49
8.2		51.5		2.5		9.6		3.9		4.8		50
.2		1.0		.1		.4		.1		.1		51
1.9		11.4		.6		2.1		1.0		1.3		52
17.7	1.7	58.1	1.7	.6	1.2	2.5	.1	1.9		3.6		53
28.8	3.9	172.7	7.0	7.5	5.1	14.8	3.8	6.6	.7	6.2	1.5	54
2.0		2.4				2.7				1.9		55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Heating Equip. Manufacturers <i>Fabricants: matériel de chauffage</i>		Machine Shop <i>Atelier d'usinage</i>		Misc. Metal Fabricating <i>Produits métalliques divers</i>	
			Profit 88	Loss - <i>Perte</i> 51	Profit 329	Loss - <i>Perte</i> 115	Profit 504	Loss - <i>Perte</i> 121
1	No. Profit Co's/Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$	\$	\$
3	Cash .....	Encaisse .....	7.1	.4	2.9	.9	10.5	.8
4	Government Securities .....	Titres du gouvernement .....	.3		.6		1.4	
5	Other Securities .....	Autres titres .....	4.1	1.3	2.3	.8	10.1	5.1
6	Due from Shareholders .....	Dû par actionnaires .....	.1			.1	.3	.1
7	Accounts Receivable .....	Comptes à recevoir .....	41.0	5.3	10.4	2.1	62.0	10.1
8	Inventories .....	Inventaires .....	47.8	9.9	11.7	1.8	73.3	23.0
9	Land .....	Terrains .....	2.6	.3	1.0	.5	3.5	1.1
10	Buildings and Equipment .....	Bâtiments et matériel .....	74.1	12.4	26.7	8.3	122.8	51.4
11	Investment in Affiliates .....	Investissement en filiales .....	9.4	5.9	1.4	.3	6.6	3.3
12	Intangibles .....	Actif intangible .....	.2		.8	.1	2.0	.2
13	Other Assets .....	Autre actif .....	5.4	.3	.6	.2	11.9	1.4
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>a</sup> et épuis <sup>t</sup> .....	41.4-	6.7-	15.4-	4.6-	54.8-	14.7-
15	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	150.7	29.1	43.2	10.6	249.5	81.7
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans .....	Emprunts en banque .....	7.1	6.2	6.0	1.8	29.3	9.7
18	Accounts Payable .....	Comptes à payer .....	16.5	4.4	6.9	1.2	34.7	8.4
19	Tax Liabilities .....	Impôts à payer .....	3.8	.2	1.1		7.3	.1
20	Due to Shareholders .....	Dû aux actionnaires .....	.3	.3	3.4	2.6	3.7	1.2
21	Deferred Income .....	Revenu différé .....	2.5		.2		.7	3.9
22	Mortgage Debt .....	Dettes hypothécaires .....	.8	.4	2.9	.1	2.2	1.8
23	Other Funded Debt .....	Autre dette fondée .....	8.3	.9	.4	.7	15.7	2.6
24	Other Liabilities .....	Autre passif .....	20.8	5.7	3.0	1.3	27.6	14.2
25	Preferred Stock .....	Actions privilégiées .....	5.2	.7	2.4	1.5	10.5	5.3
26	Common Stock .....	Actions ordinaires .....	14.6	3.9	3.7	1.1	24.2	30.1
27	Surplus .....	Surplus .....	71.4	7.0	14.2	1.5	95.6	9.8
28	Less Deficit .....	Moins déficit .....	.7-	.6-	1.0-	1.1-	2.2-	5.5-
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales .....	Ventes .....	234.0	36.7	74.3	12.9	391.4	68.8
31	Rents Received .....	Loyers reçus .....	.1	.1		.1	.3	.4
32	Bond Interest Received .....	Intérêts obligataires reçus .....					1.9	
33	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....				.1		
34	Foreign Dividends Received .....	Dividendes étrangers reçus .....					.3	
35	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.3					
36	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.5	.2	.2		1.5	.2
37	Total Revenues .....	Total des recettes .....	234.9	37.0	74.5	13.1	395.4	69.4
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales .....	Coût des ventes .....	173.3	32.2	49.5	8.8	290.7	57.0
40	Rents Paid .....	Loyers payés .....	1.2	.3	.6	.1	3.0	.5
41	Bond Interest Paid .....	Intérêts obligataires payés .....	.4				.9	.1
42	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....					.2	.1
43	Other Interest Paid .....	Autres intérêts payés .....	1.0	.3	.5	.2	1.9	.8
44	Capital Cost Allowance .....	Allocation de coût en capital .....	4.3	.5	2.0	.2	9.8	2.4
45	Depletion .....	Épuisement .....						
46	Charitable Donations .....	Dons de charité .....	.1				.2	
47	Pension Contributions .....	Contrib., caisse de pension .....	.3		.1		1.0	.1
48	Group Insurance Contributions .....	Contrib., assurance collective .....	.2		.2		.5	.1
49	Write-off Mine Development .....	Amortissement, aménagement minier .....						
50	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	41.6	5.5	17.0	4.3	62.3	12.0
51	Total Expenses .....	Total des dépenses .....	222.4	38.9	69.8	13.6	370.3	73.0
52	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	12.6	2.0-	4.1	.6-	25.1	3.6-
53	Total Tax Declared .....	Impôt total déclaré .....	4.1		.7		7.1	
54	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	3.9		.6		6.8	
55	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.2		.1		.3	
56	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.8		.3		1.7	
57	Cash Dividends Paid .....	Dividendes payés en espèces .....	3.1		.2	.2	1.9	.2
58	Capital Expenditures .....	Immobilisations .....	5.3	1.1	2.6	.3	13.6	4.7
59	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	.6				.6	





TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Motor Vehicles Véhicules automobiles		Motor Vehicle Parts and Accessories Pièces et accessoires de véhicules automobiles		Boat and Ship Building and Repairing Construction et réparation de navires	
			Profit 43	Loss - Perte 42	Profit 129	Loss - Perte 26	Profit 134	Loss - Perte 55
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$	\$	\$
3	Cash .....	Encaisse .....	18.8	.5	14.1	.2	6.9	.9
4	Government Securities .....	Titres du gouvernement .....	24.4		1.4		5.5	2.6
5	Other Securities .....	Autres titres .....	107.5	.5	4.9	.1	15.3	1.1
6	Due from Shareholders .....	Dû par actionnaires .....	.1				.1	
7	Accounts Receivable .....	Comptes à recevoir .....	66.6	7.6	36.2	4.2	26.0	9.9
8	Inventories .....	Inventaires .....	175.4	16.8	77.9	6.9	62.0	24.3
9	Land .....	Terrains .....	24.9	.7	2.7	.1	2.2	1.7
10	Buildings and Equipment .....	Bâtiments et matériel .....	430.8	11.4	166.7	14.4	82.8	41.4
11	Investment in Affiliates .....	Investissement en filiales .....	162.6	.9	45.2	4.8	28.0	11.0
12	Intangibles .....	Actif intangible .....	.1	.2	1.9	.1	.2	
13	Other Assets .....	Autre actif .....	13.3	1.6	4.4	1.4	3.1	1.1
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	245.1-	6.1-	103.1-	10.0-	52.7-	19.0-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	779.3	34.2	252.2	22.2	179.3	75.0
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	6.5	8.3	11.7	3.8	7.3	7.2
17	Accounts Payable .....	Comptes à payer .....	103.5	6.0	32.7	3.2	11.2	8.0
18	Tax Liabilities .....	Impôts à payer .....	66.3	.2	12.6	.1	3.9	.9
19	Due to Shareholders .....	Dû aux actionnaires .....	.1	.4	.9	1.1	3.0	1.0
20	Deferred Income .....	Revenu différé .....	1.2	.2	.1	.1	37.2	21.0
21	Mortgage Debt .....	Dettes hypothécaires .....	1.1	.6	.4			.5
22	Other Funded Debt .....	Autre dette fondée .....	4.8	1.9	10.2	1.8	2.7	7.5
23	Other Liabilities .....	Autre passif .....	138.3	8.3	38.8	2.1	22.1	10.5
24	Preferred Stock .....	Actions privilégiées .....	5.3		18.6	.2	15.1	.2
25	Common Stock .....	Actions ordinaires .....	33.8	1.2	12.2	3.5	5.3	3.9
26	Surplus .....	Surplus .....	418.3	8.4	114.1	6.7	71.6	15.1
26	Less Deficit .....	Moins déficit .....		1.2-		.3-	.1-	.8-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	1,697.9	58.6	405.0	29.1	189.7	69.7
29	Rents Received .....	Loyers reçus .....	.1	.2	.1		.8	
30	Bond Interest Received .....	Intérêts obligataires reçus .....	2.3		.1		.2	
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....					.9	
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....	2.7				6.9	
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	6.7		.8	.7	.6	2.1
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	4.5	.5	1.6	.5-	5.7-	1.6-
34	Total Revenues .....	Total des recettes .....	1,714.2	59.3	407.6	29.2	193.3	70.2
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	1,396.3	50.7	318.6	24.2	159.4	58.5
37	Rents Paid .....	Loyers payés .....	2.0	.4	1.3	.1	.5	.2
38	Bond Interest Paid .....	Intérêts obligataires payés .....	.3	.1	.5	.1	.2	
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.1					
40	Other Interest Paid .....	Autres intérêts payés .....	1.1	.5	.9	.1	.6	.8
41	Capital Cost Allowance .....	Allocation de coût en capital .....	36.0	.9	11.9	.9	3.6	1.3
42	Depletion .....	Épuisement .....						
43	Charitable Donations .....	Dons de charité .....	.8		.3		.2	
44	Pension Contributions .....	Contrib., caisse de pension .....	10.3	.2	1.9		.4	.4
45	Group Insurance Contributions .....	Contrib., assurance collective .....	3.8	.2	1.0	.1	.3	
46	Write-off Mine Development .....	Amortissement, aménagement minier .....						
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	75.0	8.6	27.6	5.0	16.7	10.5
47	Total Expenses .....	Total des dépenses .....	1,525.5	61.7	363.9	30.6	181.8	71.9
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	188.7	2.4-	43.7	1.4-	11.6	1.7
49	Total Tax Declared .....	Impôt total déclaré .....	72.0		15.7		4.6	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	70.6		15.6		4.2	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	1.4				.4	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	15.6		3.9		.6	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	44.1		10.1	.2	2.0	2.5
54	Capital Expenditures .....	Immobilisations .....	52.7	2.2	19.4	1.2	6.1	2.7
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	14.3		.9			

TABLEAU 4 – RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING – (Continued)											
DIVISION INDUSTRIELLE: FABRICATION – (Suite)											
Miscellaneous Transportation Equipment <i>Matériel divers de transport</i>		Group 15 – Sub-Total <i>Groupe 15 – Total partiel</i>		Household Electrical Appliances <i>Appareils électriques ménagers</i>		Ind. Elec. and Communications Equipment <i>Matériel: ind., électrique, communications</i>		Miscellaneous Electrical Products <i>Articles électriques divers</i>		Group 16 – Sub-Total <i>Groupe 16 – Total partiel</i>	
Profit	Loss – Perte	Profit	Loss – Perte	Profit	Loss – Perte	Profit	Loss – Perte	Profit	Loss – Perte	Profit	Loss – Perte
7	14	363	153	95	16	158	32	198	60	451	108
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3.5	1.3	46.8	11.3	10.8	1.1	7.2	1.4	11.4	1.1	29.3	3.6
2.6		33.9	2.7	.5		.6		3.8	1.2	4.9	1.2
.9	4.3	142.3	7.4	2.4	.5	18.3	3.9	19.8	.5	40.5	5.0
		.2		.1				.1		.2	
11.8	1.6	169.5	45.7	84.7	10.3	66.4	8.7	91.5	10.0	242.6	29.1
23.3	5.6	418.2	96.4	114.7	25.7	103.2	21.7	152.2	27.0	370.2	74.3
.2		33.2	2.8	3.9	2.0	3.7	.7	6.6	.7	14.2	3.5
37.3	17.2	828.8	183.2	118.8	32.8	168.5	17.7	258.7	22.5	546.0	73.0
1.3	5.8	243.9	143.0	9.6	23.8	12.1	6.1	38.3	8.2	60.0	38.2
	.1	2.9	.5	1.1		.8	.3	1.9	.5	3.8	.8
3.4	.3	29.2	14.4	3.6	4.5	6.3	2.3	4.9	2.4	14.7	9.2
22.6-	13.4-	496.8-	106.1-	66.5-	18.4-	101.0-	8.5-	139.6-	10.0-	307.0-	36.9-
61.6	22.7	1,452.1	401.2	283.9	82.4	286.0	54.2	449.6	64.3	1,019.5	201.0
1.8	.7	45.6	30.6	32.2	10.9	8.7	4.6	20.5	6.8	61.4	22.3
8.1	2.2	177.0	28.6	36.7	6.9	22.9	4.6	39.5	7.1	99.1	18.6
2.0	.1	89.6	2.6	12.3	.6	11.1	.3	16.8	.4	40.2	1.3
.3	.2	4.9	3.0	.7	.2	1.4	.4	.5	.6	2.5	1.3
.3		64.8	57.1	4.2	.7	2.8	1.4	12.5	5.0	19.5	7.2
	.1	5.8	2.0	1.0	1.5	2.9	.6	1.8	.7	5.6	2.8
1.5		20.5	14.2	16.5	1.5	41.1	.1	15.9	.9	73.5	2.6
10.8	1.6	231.4	76.9	37.1	40.2	50.1	25.4	49.7	24.9	137.0	90.5
.5		40.6	14.6	10.2	6.1	1.9	.4	22.6	2.2	34.7	8.7
11.5	8.9	82.0	101.4	27.1	5.2	25.0	15.9	37.4	9.8	89.5	30.8
24.7	10.6	690.1	75.2	107.3	11.8	120.4	8.3	233.7	11.9	461.3	32.0
	1.7-	.4-	4.9-	1.3-	3.3-	2.3-	7.7-	1.3-	6.1-	4.8-	17.1-
90.3	20.2	2,628.5	326.8	450.5	71.7	518.5	47.6	631.1	79.8	1,600.0	199.1
		1.5	.3	.1		.1		.1	.1	.3	.1
		2.6						.3		.3	
		1.5									
		9.6						.1		.2	
.1		8.1	4.4	.1	.1	.3	.1	2.2		2.7	.1
.5	.3	3.7	2.3-	2.1	2.6	.8	.3	2.9	.5	5.8	3.4
90.8	20.5	2,655.6	329.2	452.8	74.4	519.8	48.1	636.8	80.3	1,609.4	202.8
74.6	18.3	2,149.4	279.6	344.2	61.8	419.6	38.8	495.7	68.4	1,259.5	168.9
.1	.1	4.8	1.4	2.0	.3	4.7	.1	2.2	1.0	8.8	1.4
.1		1.1	.2	.8	.1	2.0	.1	.7		3.5	.1
		.3	.1	.1	.1	.1		.1		.3	.1
.1	.1	4.0	2.0	2.2	1.4	1.0	.4	1.8	.7	5.0	2.4
1.9	.5	58.3	5.3	8.3	2.1	17.6	2.0	21.5	1.1	47.3	5.1
.1		1.5		.4		.3		.4		1.1	
.4		14.2	.8	1.1		1.2	.5	4.0	.1	6.3	.6
.2		6.7	.3	.3		.1	.2	2.1	.1	2.5	.4
6.2	2.4	149.2	51.6	71.9	13.6	49.5	7.8	71.5	11.9	192.9	33.3
83.6	21.3	2,389.6	341.4	431.2	79.3	496.1	49.9	599.9	83.3	1,527.2	212.5
7.3	.9-	266.0	12.2-	21.7	4.9-	23.7	1.8-	36.8	3.0-	82.2	9.7-
2.3		100.1		7.1		7.9		13.4		28.4	
2.3		98.0		6.8		7.7		12.9		27.4	
.1		2.1		.2		.3		.5		1.1	
.6		22.1		1.5		1.8		2.7		6.0	
.8	.4	57.6	3.9	3.6		5.8		5.2		14.6	
1.8	.7	85.1	10.3	14.2	3.4	16.1	.7	21.0	2.5	51.4	6.6
		15.4		3.9	.5	25.8		3.5	.7	33.2	1.2

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Cement, Clay and Stone Products <i>Produits de ciment, argile, pierre</i>		Glass and Non-Metallic Minerals <i>Verre et minéraux non métalliques</i>		Group 17 - Sub-Total <i>Groupe 17 - Total partiel</i>	
	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte	Profit 536	Loss - Perte 321	Profit 99	Loss - Perte 72	Profit 635	Loss - Perte 393
1	Assets	Actif	\$	\$	\$	\$	\$	\$
2	Cash	Encaisse	35.0	1.6	10.2	.6	45.2	2.3
3	Government Securities	Titres du gouvernement	4.9		9.7		14.6	
4	Other Securities	Autres titres	20.5	6.5	7.5	1.5	28.0	8.0
5	Due from Shareholders	Dû par actionnaires	.2	.1			.2	.1
6	Accounts Receivable	Comptes à recevoir	79.6	17.3	32.6	7.3	112.2	24.6
7	Inventories	Inventaires	67.1	16.0	51.3	12.3	118.4	28.2
8	Land	Terrains	33.9	6.1	6.7	.8	40.7	6.9
9	Buildings and Equipment	Bâtiments et matériel	564.8	91.2	134.7	48.7	699.5	139.9
10	Investment in Affiliates	Investissement en filiales	57.3	6.5	17.6	7.6	75.0	14.1
11	Intangibles	Actif intangible	3.3	1.2	2.9	.2	6.1	1.5
12	Other Assets	Autre actif	10.6	5.1	4.1	14.5	14.8	19.5
13	Less Deprec. and Deplet. Reserve	Moins réserve, déprécié et épuisé	312.3-	32.8-	77.8-	17.2-	390.1-	50.1-
14	Total Assets (or Liabilities)	Actif (ou passif) total	564.9	118.8	199.6	76.4	764.5	195.2
15	Liabilities	Passif						
15	Bank Loans	Emprunts en banque	28.1	17.6	7.0	5.9	35.1	23.5
16	Accounts Payable	Comptes à payer	39.1	11.7	14.1	5.4	53.2	17.0
17	Tax Liabilities	Impôts à payer	15.9	.3	7.1	.1	23.0	.4
18	Due to Shareholders	Dû aux actionnaires	10.8	3.5	.2	1.2	10.9	4.7
19	Deferred Income	Revenu différé	.5	1.3	.1		.6	1.4
20	Mortgage Debt	Dettes hypothécaires	10.4	3.5		.1	10.5	3.6
21	Other Funded Debt	Autre dette fondée	77.4	21.1	10.1	1.9	87.5	23.1
22	Other Liabilities	Autre passif	57.8	21.1	29.5	43.3	87.4	64.4
23	Preferred Stock	Actions privilégiées	50.9	13.4	14.5	9.4	65.4	22.8
24	Common Stock	Actions ordinaires	67.7	18.7	24.4	7.8	92.1	26.6
25	Surplus	Surplus	213.0	17.9	101.5	4.3	314.4	22.1
26	Less Deficit	Moins déficit	6.7-	11.3-	8.9-	3.0-	15.6-	14.3-
27	Revenues	Recettes						
27	Sales	Ventes	510.9	77.0	230.9	56.4	741.9	133.4
28	Rents Received	Loyers reçus	.6	4.6	.1	.1	.7	4.7
29	Bond Interest Received	Intérêts obligataires reçus	.3	.1	.4		.7	.1
30	Mortgage Interest Received	Intérêts hypothécaires reçus						
31	Foreign Dividends Received	Dividendes étrangers reçus						
32	Canadian Dividends Received	Dividendes canadiens reçus	.7	.1	3.0		3.8	.1
33	Other Revenues and Adjustments	Autres recettes et redressements	3.3	1.0	1.7-	.3	1.7	1.3
34	Total Revenues	Total des recettes	515.8	82.8	232.9	56.8	748.7	139.6
35	Expenses	Dépenses						
35	Cost of Sales	Coût des ventes	329.1	59.4	163.3	43.2	492.5	102.6
36	Rents Paid	Loyers payés	1.7	.7	1.3	.5	3.0	1.1
37	Bond Interest Paid	Intérêts obligataires payés	4.7	.3	.2	.1	4.9	.5
38	Mortgage Interest Paid	Intérêts hypothécaires payés	.3	.1			.3	.1
39	Other Interest Paid	Autres intérêts payés	3.6	1.5	.5	.6	4.1	2.1
40	Capital Cost Allowance	Allocation de coût en capital	35.3	4.2	6.7	1.8	42.1	5.9
41	Depletion	Épuisement	.6				.6	
42	Charitable Donations	Dons de charité	.4		.2		.6	
43	Pension Contributions	Contrib. caisse de pension	1.4	.1	.7		2.1	.1
44	Group Insurance Contributions	Contrib. assurance collective	.5	.1	.2	.1	.7	.1
45	Write-off Mine Development	Amortissement, aménagement minier				2.6		2.6
46	Other Expenses and Adjustments	Autres dépenses et redressements	82.3	22.7	37.3	9.8	119.7	32.6
47	Total Expenses	Total des dépenses	460.0	89.0	210.6	58.8	670.6	147.8
48	Current Year Profit (Loss)	Profit (perte) d'année courante	55.9	6.2-	22.3	2.0-	78.1	8.2-
49	Total Tax Declared	Impôt total déclaré	19.9		8.8		28.7	
50	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	18.7		8.4		27.1	
51	Provincial Income Tax	Impôt provincial sur le revenu	1.2		.3		1.6	
52	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	3.6		1.8		5.4	
53	Cash Dividends Paid	Dividendes payés en espèces	17.0	2.0	7.4		24.5	2.0
54	Capital Expenditures	Immobilisations	33.5	9.9	9.1	3.9	42.5	13.8
55	Sales and Excise Taxes	Taxes de vente et d'accise	.1		.1		.2	



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Petroleum Refineries <i>Raffineries de pétrole</i>		Other Petroleum & Coal Products <i>Autres dérivés de pétrole et charbon</i>		Group 18 - Sub-Total <i>Groupe 18 - Total partiel</i>		Fertilizers and Industrial Chemicals <i>Engrais et produits chimiques industriels</i>		Pharmaceutical Preparations <i>Préparations Pharmaceutiques</i>		Paints and Varnishes <i>Peintures et vernis</i>		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
13	28	18	20	31	48	81	35	178	51	92	10	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
46.5	13.1	1.3	.3	47.9	13.4	32.9	1.3	12.7	.5	5.2	.7	2
38.8		.1		38.9		6.7		.5		.2		3
118.5	71.8	.5		119.0	71.8	16.1	6.0	6.2	.2	1.4	1.1	4
.1				.1		.1				.1		5
269.0	90.7	1.8	.3	270.8	91.0	50.3	9.6	32.7	1.9	18.6	2.2	6
269.9	101.9	.9	.6	270.7	102.5	48.7	22.2	40.2	4.8	27.0	2.9	7
342.6	169.1	.7		343.3	169.2	4.4	3.0	5.8	.3	2.2	.3	8
220.4	560.4	22.4	1.1	1,242.8	561.5	377.8	143.6	69.8	6.1	37.5	5.0	9
478.5	451.5			478.6	451.5	58.5	18.4	17.5	4.5	7.1	1.2	10
4.0	2.2			4.0	2.2	1.2	.9	2.7	1.8	1.0		11
40.1	119.4	2.1		42.1	119.4	5.4	6.9	3.5	.2	2.4	.9	12
628.8-	247.5-	9.0-	.1-	637.8-	247.6-	167.6-	65.4-	28.1-	2.3-	22.7-	3.3-	13
199.6	1,332.6	20.8	2.3	2,220.4	1,335.0	434.5	146.6	163.4	18.1	80.0	11.1	14
18.9	11.6	1.1	.5	20.0	12.1	6.1	7.7	4.0	.6	3.6	1.1	15
166.5	65.5	.9	.3	167.5	65.8	21.6	8.2	10.7	5.6	8.1	1.0	16
47.4	10.7	.4		47.8	10.7	11.3	.2	8.2	.1	2.5	.1	17
		.1	1.7	.1	1.7	.7	.2	1.0	.8	1.0	.1	18
1.7	.7			1.7	.7	.5	.5					19
.4	10.8	.7		1.1	10.8	.7	.1	.6	.1	.4	.3	20
220.7	152.2	7.5		228.2	152.2	53.6	24.9	1.9	.7	2.1	.1	21
328.1	260.3	4.3	.3	332.4	260.6	82.5	38.8	37.1	8.9	14.0	2.7	22
92.0	13.8	.7	.1	92.7	13.9	2.5	2.4	4.2	1.6	7.9	1.3	23
571.2	268.5	2.0	1.1	573.2	269.6	90.5	34.7	24.6	3.1	5.1	1.4	24
767.4	549.2	3.3		770.7	549.2	166.1	34.2	71.5	3.4	35.6	4.9	25
14.8-	10.7-	.1-	1.7-	14.9-	12.4-	1.5-	5.4-	.3-	6.9-	.3-	2.1-	26
870.4	539.7	14.8	.8	1,885.2	540.5	326.5	84.8	210.5	21.3	124.1	14.2	27
14.6	6.1	.1		14.8	6.1	.1		.3		.1		28
1.1	.2			1.1	.2	.2						29
.3				.4								30
.3	.1			.3	.1	.1	.3	.2		.1		31
24.0	2.1			24.0	2.1	.3		.2		.2	.1	32
3.5-	1.3	.1		3.4-	1.3	2.3	.8	1.0		.2		33
1907.3	549.5	15.1	.8	1,922.4	550.2	329.5	85.9	212.2	21.3	124.5	14.3	34
1318.8	320.8	8.3	.6	1,327.2	321.4	213.5	73.5	92.7	14.5	78.9	10.9	35
24.5	7.0	.1	.1	24.6	7.1	.9	.2	1.4	.3	1.1	.1	36
8.9	7.3	.5		9.3	7.3	2.9	.9	.1		.1		37
	.6				.6							38
5.4	1.9	.1		5.5	1.9	1.2	1.2	.6	.1	.5	.1	39
62.3	40.1	1.4		63.7	40.1	19.3	12.5	3.9	.2	1.8	.2	40
27.1	.1			27.1	.1		.1					41
1.6	.2			1.6	.2	.2		.2		.1		42
8.8	3.2			8.8	3.2	1.5	.3	.9		.6	.1	43
1.1	.1			1.1	.1	.6		.2		.2		44
21.5	38.0			21.5	38.0							45
351.0	133.5	2.9	.3	353.9	133.9	42.5	10.4	85.6	7.9	32.4	3.8	46
131.0	552.8	13.3	1.0	1,844.3	553.8	282.5	99.1	185.6	23.1	115.8	15.2	47
76.3	3.3-	1.8	.3-	78.0	3.6-	47.0	13.2-	26.6	1.7-	8.7	1.0-	48
30.6		.6		31.1		15.6		9.8		3.1		49
27.4		.5		27.9		15.1		9.6		2.9		50
3.2		.1		3.2		.5		.2		.2		51
3.0		.1		3.1		3.2		2.4		.6		52
73.8	.3	.4		74.2	.3	1.9		4.7		1.3	.1	53
13.4	49.2	1.4	.1	114.8	49.4	18.8	19.4	5.8	.7	2.1	.4	54
66.7	25.9	.1		66.8	25.9	.4		4.1	.2			55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Soaps and Toilet Preparations Savons et produits de toilette		Miscellaneous Chemical Products Produits chimiques divers		Group 19-Sub-Total Groupe 19-Total partiel	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	121	44	227	77	699	217
2	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$	\$	\$
3	Cash .....	Encaisse .....	10.5		21.5	.9	82.8	3.5
4	Government Securities .....	Titres du gouvernement .....	5.8		4.1		17.3	
5	Other Securities .....	Autres titres .....	10.6		17.3	.1	51.6	7.4
6	Due from Shareholders .....	Dû par actionnaires .....					.3	
7	Accounts Receivable .....	Comptes à recevoir .....	29.1	.3	104.4	3.9	235.1	17.9
8	Inventories .....	Inventaires .....	47.7	1.3	145.2	6.3	308.8	37.5
9	Land .....	Terrains .....	3.5		15.8	2.2	31.7	5.9
10	Buildings and Equipment .....	Bâtiments et matériel .....	105.1	.7	793.8	23.9	1,384.1	179.3
11	Investment in Affiliates .....	Investissement en filiales .....	10.1		163.8	.4	257.0	24.5
12	Intangibles .....	Actif intangible .....	1.4	.1	3.9	.5	10.1	3.3
13	Other Assets .....	Autre actif .....	3.4		15.8	8.4	30.4	16.4
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	51.2-	.3-	389.2-	4.3-	658.8-	75.6-
15	<b>Total Assets (or Liabilities) .....</b>	<b>Actif (ou passif) total .....</b>	<b>176.0</b>	<b>2.1</b>	<b>896.6</b>	<b>42.2</b>	<b>1,750.6</b>	<b>220.0</b>
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans .....	Emprunts en banque .....	3.7	.1	15.5	2.3	32.9	11.8
18	Accounts Payable .....	Comptes à payer .....	16.0	.6	61.8	2.8	118.1	18.3
19	Tax Liabilities .....	Impôts à payer .....	8.6		22.0		52.6	.5
20	Due to Shareholders .....	Dû aux actionnaires .....	1.0	.5	1.1	.3	4.7	1.9
21	Deferred Income .....	Revenu différé .....	.2		8.6	.1	9.3	.6
22	Mortgage Debt .....	Dettes hypothécaires .....	.4	.2	1.5	.3	3.7	1.0
23	Other Funded Debt .....	Autre dette fondée .....	6.3		113.4	4.3	177.4	30.0
24	Other Liabilities .....	Autre passif .....	27.4	2.1	116.2	28.9	277.3	81.4
25	Preferred Stock .....	Actions privilégiées .....	2.9	.3	35.8	2.9	53.3	8.5
26	Common Stock .....	Actions ordinaires .....	30.8	.3	237.0	3.5	388.0	43.1
27	Surplus .....	Surplus .....	84.2		287.9	1.2	645.4	43.7
28	Less Deficit .....	Moins déficit .....	5.6-	1.9-	4.3-	4.5-	12.0-	20.7-
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales .....	Ventes .....	295.8	4.6	893.4	26.1	1,850.3	150.9
31	Rents Received .....	Loyers reçus .....	.1		.3	.1	.9	.1
32	Bond Interest Received .....	Intérêts obligataires reçus .....	.3		.1		.7	
33	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....			.1		.2	
34	Foreign Dividends Received .....	Dividendes étrangers reçus .....	1.4		.1	.3	1.9	.6
35	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.5		7.2		8.3	.2
36	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.5-		.1-	.3-	2.8	.5
37	<b>Total Revenues .....</b>	<b>Total des recettes .....</b>	<b>297.6</b>	<b>4.6</b>	<b>901.1</b>	<b>26.2</b>	<b>1,865.0</b>	<b>152.3</b>
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales .....	Coût des ventes .....	165.3	3.2	611.8	19.5	1,162.2	121.7
40	Rents Paid .....	Loyers payés .....	1.0		2.5	.2	6.9	1.0
41	Bond Interest Paid .....	Intérêts obligataires payés .....	.1		5.9	.2	9.1	1.1
42	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....					.1	.1
43	Other Interest Paid .....	Autres intérêts payés .....	.5		2.3	.4	5.1	1.8
44	Capital Cost Allowance .....	Allocation de coût en capital .....	5.1		53.8	.5	84.0	13.5
45	Depletion .....	Épuisement .....			1.3		1.3	.1
46	Charitable Donations .....	Dons de charité .....	.2		.9		1.6	
47	Pension Contributions .....	Contrib., caisse de pension .....	1.1		2.8		6.9	.4
48	Group Insurance Contributions .....	Contrib., assurance collective .....	.2		.3		1.3	.1
49	Write-off Mine Development .....	Amortissement, aménagement minier .....				.7		.7
50	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	97.8	2.3	140.4	5.8	398.6	30.1
51	<b>Total Expenses .....</b>	<b>Total des dépenses .....</b>	<b>271.3</b>	<b>5.6</b>	<b>821.9</b>	<b>27.5</b>	<b>1,677.1</b>	<b>170.5</b>
52	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	26.4	1.0-	79.2	1.3-	187.9	18.2-
53	Total Tax Declared .....	Impôt total déclaré .....	9.8		29.9		68.3	
54	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	9.5		29.1		66.2	
55	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3		.9		2.1	
56	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	2.1		6.4		14.6	
57	Cash Dividends Paid .....	Dividendes payés en espèces .....	9.2		32.0		49.0	.1
58	Capital Expenditures .....	Immobilisations .....	6.4	.1	68.1	.9	101.3	21.5
59	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	16.5	.1	1.9	.1	22.9	.4

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING--(Concluded) DIVISION INDUSTRIELLE: FABRICATION - (Fin)						INDUSTRIAL DIVISION: CONSTRUCTION DIVISION INDUSTRIELLE: CONSTRUCTION						
Miscellaneous Manufacturing Industries <i>Fabrications diverses</i>		Group 20- Sub-Total <i>Groupe 20- Total partiel</i>		TOTAL		Building Construction <i>Construction de bâtiments</i>		Highway, Bridge and Street Construction <i>Construction de routes, ponts et rues</i>		Other Construction <i>Autres travaux de construction</i>		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
1,284	495	1,284	495	13,950	5,190	3,887	2,324	305	260	174	97	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
27.1	9.1	27.1	9.1	806.0	88.1	74.6	23.6	5.9	2.6	6.6	1.3	2
3.8	.9	3.8	.9	223.2	7.4	12.3	3.8	5.2	.3	.2	.1	3
25.8	4.7	25.8	4.7	997.9	171.5	93.9	39.4	6.9	7.9	9.2	2.7	4
.3	.2	.3	.2	16.1	2.3	6.2	3.4	.2	.3	.4	.1	5
91.2	88.7	91.2	88.7	3,017.0	573.2	293.4	151.2	29.3	23.1	14.6	10.7	6
125.5	38.8	125.5	38.8	4,812.0	871.8	357.7	168.5	12.8	5.8	4.0	3.9	7
6.9	2.5	6.9	2.5	1,058.1	260.8	113.1	47.2	2.9	2.9	.9	.1	8
193.7	71.4	193.7	71.4	15,212.2	2,466.7	330.2	235.2	114.2	109.7	47.7	37.8	9
50.1	117.0	50.1	117.0	3,523.4	1,037.1	93.4	67.3	7.7	12.8	8.0	13.1	10
6.9	4.5	6.9	4.5	152.5	41.6	13.3	5.5	1.4	1.5	.9		11
32.6	6.7	32.6	6.7	485.3	239.3	42.8	33.8	8.6	8.3	3.1	3.6	12
106.7-	32.4-	106.7-	32.4-	8,292.7-	1,078.0-	165.9-	120.9-	74.9-	74.4-	30.3-	24.8-	13
457.3	312.1	457.3	312.1	22,010.8	4,681.9	1,264.9	658.1	120.2	100.8	65.4	48.8	14
27.8	24.0	27.8	24.0	928.9	406.4	114.8	95.0	22.4	17.2	3.0	10.3	15
49.5	18.7	49.5	18.7	1,816.4	375.3	269.7	140.1	18.8	13.7	8.8	4.8	16
12.9	.9	12.9	.9	685.7	28.8	15.0	1.0	2.1	.5	2.3	.1	17
10.0	8.4	10.0	8.4	155.4	62.0	70.4	32.8	3.8	4.8	2.4	1.0	18
20.1	13.1	20.1	13.1	191.4	116.9	161.2	90.4	7.7	.7	1.6	2.7	19
5.5	.5	5.5	.5	114.2	55.4	149.2	82.1	1.6	.6	.7	.2	20
10.4	16.7	10.4	16.7	2,036.7	520.6	23.8	18.9	5.7	9.7	4.3	2.5	21
73.9	132.6	73.9	132.6	3,205.5	1,121.3	133.5	89.5	14.9	21.4	9.3	9.0	22
34.2	8.7	34.2	8.7	932.7	192.0	46.9	31.0	8.9	6.3	4.5	1.3	23
43.5	44.2	43.5	44.2	3,308.9	884.4	31.3	25.8	3.6	3.7	3.6	2.9	24
175.3	61.3	175.3	61.3	8,747.2	1,135.1	260.4	85.9	33.4	26.1	27.3	14.9	25
5.7-	17.1-	5.7-	17.1-	112.3-	216.1-	11.2-	34.4-	2.8-	3.8-	2.5-	1.0-	26
614.2	187.9	614.2	187.9	26,967.7	3,620.2	1,914.1	857.2	190.2	123.6	101.7	53.4	27
1.4	.4	1.4	.4	49.4	16.0	24.7	8.1	2.0	.1	.2	.1	28
.3		.3		15.3	.5	2.1	1.8	.2			.1	29
1.7		1.7		6.1	.3	1.4	1.2		.1	.1		30
.1		.1		52.2	1.2							31
1.2	.1	1.2	.1	128.3	27.9	3.7	2.5		.1	.1		32
2.0	5.7	2.0	5.7	15.8	2.3	12.3	4.3	3.3	3.2	1.4	1.6	33
620.9	194.2	620.9	194.2	27,234.7	3,668.5	1,958.4	875.1	195.8	127.0	103.5	55.1	34
406.1	143.5	406.1	143.5	19,850.4	2,760.7	1,598.3	772.7	119.7	98.8	65.4	42.0	35
5.8	2.7	5.8	2.7	129.2	31.2	5.3	2.7	1.0	.2	1.5	.2	36
.3	.4	.3	.4	83.6	22.3	.1	.6	.3	.6		.2	37
.4		.4		5.5	2.7	7.6	4.0					38
2.7	4.9	2.7	4.9	116.8	41.2	9.9	8.1	1.9	1.5	.5	.6	39
15.6	8.5	15.6	8.5	964.7	152.3	27.7	16.5	9.8	7.8	4.3	2.8	40
				46.7	.5			.1				41
.3		.3		21.7	.5	.7	.1	.1				42
2.2	.3	2.2	.3	91.8	10.4	2.0	.3	.2	.2	.1	.1	43
.7	.2	.7	.2	32.8	3.3	.5	.3	.1	.1	.1		44
				23.5	41.4							45
137.7	44.6	137.7	44.6	3,837.6	740.7	235.4	114.6	54.2	23.0	22.8	13.5	46
571.8	205.1	571.8	205.1	25,204.4	3,807.2	1,887.7	919.9	187.4	132.3	94.7	59.5	47
49.1	11.0-	49.1	11.0-	2,030.4	138.7-	70.7	44.8-	8.3	5.2-	8.8	4.4-	48
14.5		14.5		739.3		15.3		2.2		2.6		49
14.0		14.0		700.7		13.4		2.0		2.2		50
.4		.4		38.5		1.9		.3		.4		51
3.9		3.9		140.4		3.1		.3		.4		52
8.2	2.5	8.2	2.5	667.9	23.7	15.3	3.4	.8	1.0	.8	.1	53
19.8	7.8	19.8	7.8	1,217.0	242.0	68.5	47.5	10.0	8.9	7.1	3.0	54
3.9	.6	3.9	.6	734.9	59.9	.2	.2					55



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: CONSTRUCTION (Concluded)				INDUSTRIAL DIVISION:	
			DIVISION INDUSTRIELLE: CONSTRUCTION - (Fin)				DIVISION INDUSTRIELLE:	
			Special Trade Contractors Entrepreneurs spécialisés		TOTAL		Air Transport Transport par air	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	3,849	1,814	8,215	4,495	104	179
<b>Assets</b>								
<b>Actif</b>								
2	Cash .....	Encaisse .....	39.7	6.1	126.8	33.6	.8	9.4
3	Government Securities .....	Titres du gouvernement .....	2.0	2.3	19.7	6.5		
4	Other Securities .....	Autres titres .....	18.6	2.9	128.6	52.9	.6	1.8
5	Due from Shareholders .....	Dû par actionnaires .....	2.8	.9	9.6	4.7		.1
6	Accounts Receivable .....	Comptes à recevoir .....	227.3	58.5	564.6	243.5	4.1	8.4
7	Inventories .....	Inventaires .....	101.0	35.5	475.5	213.8	2.7	3.4
8	Land .....	Terrains .....	7.4	6.7	124.3	56.9	.3	3.0
9	Buildings and Equipment .....	Bâtiments et matériel .....	144.6	109.5	636.7	492.3	42.7	42.3
10	Investment in Affiliates .....	Investissement en filiales .....	18.2	5.5	127.5	98.7	6.4	5.6
11	Intangibles .....	Actif intangible .....	19.2	9.6	34.7	16.6	.4	.2
12	Other Assets .....	Autre actif .....	11.7	6.5	66.2	52.3	1.0	2.2
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>s</sup> .....	78.4-	36.7-	349.5-	256.7-	24.5-	19.1-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	514.1	207.4	1,964.6	1,015.1	34.8	57.3
<b>Liabilities</b>								
<b>Passif</b>								
15	Bank Loans .....	Emprunts en banque .....	56.5	27.4	196.7	149.9	7.1	2.9
16	Accounts Payable .....	Comptes à payer .....	122.4	46.9	419.7	205.5	3.6	9.4
17	Tax Liabilities .....	Impôts à payer .....	9.2	1.5	28.7	3.1	.5	
18	Due to Shareholders .....	Dû aux actionnaires .....	27.5	10.8	104.2	49.4	.7	3.0
19	Deferred Income .....	Revenu différé .....	30.4	8.6	200.8	102.4	.1	2.9
20	Mortgage Debt .....	Dettes hypothécaires .....	7.8	5.0	159.3	87.9	.9	.6
21	Other Funded Debt .....	Autre dette fondée .....	5.9	12.7	39.7	43.7	3.7	.4
22	Other Liabilities .....	Autre passif .....	38.7	32.6	196.4	152.4	3.7	24.2
23	Preferred Stock .....	Actions privilégiées .....	20.2	29.9	80.4	68.5	4.8	11.0
24	Common Stock .....	Actions ordinaires .....	27.2	16.3	65.7	48.8	3.2	18.2
25	Surplus .....	Surplus .....	171.0	28.0	492.1	155.0	6.8	4.4
26	Less Deficit .....	Moins déficit .....	2.6-	12.3-	19.1-	51.5-	.5-	19.9-
<b>Revenues</b>								
<b>Recettes</b>								
27	Sales .....	Ventes .....	1,117.0	309.6	3,322.9	1,343.7	37.4	68.6
28	Rents Received .....	Loyers reçus .....	1.5	1.9	28.4	10.1		
29	Bond Interest Received .....	Intérêts obligataires reçus .....	.1	.1	2.5	1.9		
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.1		1.6	1.3		
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....			.1			
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.4		4.2	2.6		
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	3.3	1.2	20.3	10.3	.5	1.5
34	Total Revenues .....	Total des recettes .....	1,122.4	312.8	3,380.0	1,370.0	37.9	70.2
<b>Expenses</b>								
<b>Dépenses</b>								
35	Cost of Sales .....	Coût des ventes .....	855.8	246.3	2,639.3	1,159.8	5.0	1.4
36	Rents Paid .....	Loyers payés .....	5.6	2.3	13.5	5.5	.5	.7
37	Bond Interest Paid .....	Intérêts obligataires payés .....		.8	.5	2.1	.3	
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.4	.2	8.0	4.3		
39	Other Interest Paid .....	Autres intérêts payés .....	3.8	2.2	16.0	12.4	.6	.3
40	Capital Cost Allowance .....	Allocation de coût en capital .....	15.5	10.5	57.3	37.5	3.6	2.1
41	Depletion .....	Épuisement .....			.1	.1		
42	Charitable Donations .....	Dons de charité .....	.2		1.1	.2		
43	Pension Contributions .....	Contrib., caisse de pension .....	.9	.2	3.1	.7		
44	Group Insurance Contributions .....	Contrib., assurance collective .....	1.1	.2	1.9	.5		
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	194.0	66.9	506.4	218.0	25.9	69.7
47	Total Expenses .....	Total des dépenses .....	1,077.4	329.5	3,247.2	1,441.1	35.8	74.2
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	44.9	16.7-	132.8	71.1-	2.1	4.0-
49	Total Tax Declared .....	Impôt total déclaré .....	8.2		28.3		.6	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	7.2		24.8		.5	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	1.0		3.5		.1	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	2.5		6.3		.1	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	5.8	.7	22.7	5.1	.1	
54	Capital Expenditures .....	Immobilisations .....	29.5	11.4	115.0	70.8	5.6	5.2
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	.6	.2	.8	.4		



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: TRANSPORTATION, STORAGE, COMMUNICATION AND OTHER UTILITIES - (Continued)					
			DIVISION INDUSTRIELLE: TRANSPORT, EMMAGASINAGE, COMMUNICATION ET AUTRES SERV. D'UTILITÉ PUBLIQUE - (Suite)					
			Other Transportation <i>Autres transports</i>		Transportation Sub-Total <i>Transport Total partiel</i>		Grain Elevators <i>Élévateurs à grains</i>	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte	329	121	2,620	1,584	37	4
2	Assets	Actif	\$	\$	\$	\$	\$	\$
2	Cash	Encaisse	11.0	2.4	106.0	23.0	8.6	
3	Government Securities	Titres du gouvernement	.9		76.7	10.8		
4	Other Securities	Autres titres	5.1	.9	149.0	19.0	54.2	.3
5	Due from Shareholders	Dû par actionnaires	.1		3.0	.7		
6	Accounts Receivable	Comptes à recevoir	9.4	4.5	223.4	46.2	19.3	.4
7	Inventories	Inventaires	.4		58.7	16.1	141.8	
8	Land	Terrains	2.9	.9	149.1	7.7	1.9	.2
9	Buildings and Equipment	Bâtiments et matériel	17.1	4.0	4,832.3	519.2	113.6	10.7
10	Investment in Affiliates	Investissement en filiales	6.6	.4	482.0	51.6	9.6	.2
11	Intangibles	Actif intangible	2.4	.2	37.1	13.5	2.5	
12	Other Assets	Autre actif	4.7	1.4	89.8	23.3	19.1	.4
13	Less Deprec. and Deplet. Reserve	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup>	9.9-	1.1-	1,828.0-	204.8-	82.1-	3.3-
14	Total Assets (or Liabilities)	Actif (ou passif) total	50.8	13.7	4,379.1	526.2	288.5	9.0
15	Liabilities	Passif						
15	Bank Loans	Emprunts en banque	1.6	.8	108.4	68.4	80.6	1.3
16	Accounts Payable	Comptes à payer	9.8	1.1	178.7	55.9	89.1	.5
17	Tax Liabilities	Impôts à payer	1.1		49.5	.4	2.7	
18	Due to Shareholders	Dû aux actionnaires	4.4	.3	30.3	19.7	3.2	
19	Deferred Income	Revenu différé	2.0	.2	24.6	4.3	2.4	
20	Mortgage Debt	Dettes hypothécaires	.1	2.5	19.9	20.1	.4	
21	Other Funded Debt	Autre dette fondée		.1	1,469.1	102.1	2.7	.1
22	Other Liabilities	Autre passif	5.3	8.3	393.6	107.7	13.6	4.3
23	Preferred Stock	Actions privilégiées	2.5	1.0	237.6	52.8	11.2	.7
24	Common Stock	Actions ordinaires	5.1	.7	792.0	80.3	21.7	.9
25	Surplus	Surplus	19.3	.2	1,083.9	64.9	61.1	1.3
26	Less Deficit	Moins déficit	.6-	1.4-	8.6-	50.2-		
27	Revenues	Recettes						
27	Sales	Ventes	54.9	5.9	1,941.9	372.3	71.2	3.2
28	Rents Received	Loyers reçus	.1		3.5	.5	.9	
29	Bond Interest Received	Intérêts obligataires reçus		.2	5.6	.4		
30	Mortgage Interest Received	Intérêts hypothécaires reçus			1.5			
31	Foreign Dividends Received	Dividendes étrangers reçus			4.0			
32	Canadian Dividends Received	Dividendes canadiens reçus	.6		23.7	1.0	1.8	
33	Other Revenues and Adjustments	Autres recettes et redressements	.6		80.0	5.6	.4	
34	Total Revenues	Total des recettes	56.2	6.1	2,060.2	379.8	74.3	3.3
35	Expenses	Dépenses						
35	Cost of Sales	Coût des ventes	5.4	.1	208.4	24.9	24.2	1.6
36	Rents Paid	Loyers payés	4.8	.5	19.7	4.5	.6	
37	Bond Interest Paid	Intérêts obligataires payés			64.9	1.7	.1	
38	Mortgage Interest Paid	Intérêts hypothécaires payés		.1	1.3	1.1		
39	Other Interest Paid	Autres intérêts payés	.2	.1	9.1	6.5	3.7	
40	Capital Cost Allowance	Allocation de coût en capital	1.0	.1	216.7	30.7	3.8	.5
41	Depletion	Épuisement			.2			
42	Charitable Donations	Dons de charité			1.3	.1	.1	
43	Pension Contributions	Contrib., caisse de pension	.2	.1	28.0	.4	.5	
44	Group Insurance Contributions	Contrib., assurance collective	.1		1.6	.3	.1	
45	Write-off Mine Development	Amortissement, aménagement minier						
46	Other Expenses and Adjustments	Autres dépenses et redressements	39.3	6.0	1,302.9	323.9	32.9	1.5
47	Total Expenses	Total des dépenses	51.0	7.0	1,854.3	394.0	66.0	3.6
48	Current Year Profit (Loss)	Profit (perte) d'année courante	5.2	.9-	205.9	14.2-	8.3	.3-
49	Total Tax Declared	Impôt total déclaré	1.3		73.5		3.7	
50	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	1.2		64.0		3.2	
51	Provincial Income Tax	Impôt provincial sur le revenu	.1		9.5		.5	
52	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	.3		7.0		.2	
53	Cash Dividends Paid	Dividendes payés en espèces	.5		113.6	1.5	2.3	
54	Capital Expenditures	Immobilisations	1.0	.9	381.2	50.0	4.6	4.5
55	Sales and Excise Taxes	Taxes de vente et d'accise			.1			



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: TRANSPORTATION, STORAGE, COMMUNICATION AND OTHER UTILITIES - (Continued)											
DIVISION INDUSTRIELLE: TRANSPORT, EMMAGASINAGE, COMMUNICATIONS ET AUTRES SERVICES D'UTILITÉ PUBLIQUE - (Suite)											
Storage and Warehouse Emmagasinage et entreposage		Storage Sub-Total Emmagasinage Total partiel		Radio and Television Broadcasting Radiodiffusion et télédiffusion		Telephones Téléphone		Communication Sub-Total Communications Total partiel		Electric Power Énergie électrique	
Profit 181 \$	Loss - Perte 64 \$	Profit 218 \$	Loss - Perte 68 \$	Profit 228 \$	Loss - Perte 128 \$	Profit 112 \$	Loss - Perte 34 \$	Profit 340 \$	Loss - Perte 162 \$	Profit 85 \$	Loss - Perte 6 \$
2.6	.2	11.2	.2	4.2	.4	12.1	.2	16.3	.6	4.6	2.1
.1		.1		.8		18.2		19.0	.6	.6	
2.5	.1	56.6	.4	5.0	.8	19.7		24.8	.9	8.3	2.7
.1		.1		.1		.1		.2		.6	
2.7	.4	22.0	.7	15.5	4.0	78.7	1.0	94.3	5.0	38.5	.5
.1	.2	142.0	.2	1.0	1.1	21.3	.5	22.2	1.7	13.2	.2
6.0	1.6	7.9	1.9	2.3	.9	21.8	.1	24.1	1.0	148.4	.4
50.0	13.1	163.6	23.7	89.4	36.8	2,822.9	34.0	2,912.3	70.8	1,476.6	66.1
7.7	.4	17.3	.6	5.9	1.0	60.7		66.6	1.0	103.8	.1
.4		3.0	.1	5.5	3.4	.2		5.7	3.4	.7	
4.2	.3	23.3	.8	4.8	2.7	24.9	.7	29.6	3.3	27.7	.9
20.0-	2.4-	102.1-	5.7-	41.1-	6.4-	616.2-	4.0-	657.3-	10.4-	492.2-	7.5-
56.3	13.9	344.9	22.9	93.4	44.8	2,464.3	32.6	2,557.7	77.3	1,330.7	65.4
3.1	2.4	83.6	3.7	12.8	7.8	8.0	.4	20.8	8.2	17.8	
1.9	1.4	91.0	2.0	6.9	3.5	26.5	1.0	33.4	4.5	26.6	1.0
.8		3.5		2.8	.1	38.5		41.3	.1	15.4	
1.0	1.3	4.3	1.3	5.5	2.0		.1	5.5	2.1	.5	.4
.4		2.8		.6	.3	16.1		16.7	.3	11.1	
9.2	3.4	9.6	3.4	1.7	1.4	.1		1.7	1.4	1.6	
6.0	1.0	8.7	1.1	14.8	9.4	961.9	11.2	976.7	20.6	496.2	43.4
4.4	1.6	17.9	5.9	13.1	10.1	141.9	6.2	155.0	16.3	66.4	10.5
3.8	1.2	14.9	1.9	7.9	6.8	85.8	5.8	93.7	12.6	98.3	
4.1	.9	25.7	1.8	7.6	6.6	1,068.0	6.6	1,075.7	13.2	273.7	9.2
21.9	.8	83.0	2.1	25.8	3.5	117.6	1.3	143.4	4.8	323.3	1.2
.2-	.3-	.2-	.3-	6.1-	6.6-			6.1-	6.6-	.3-	.4-
25.8	4.2	96.9	7.4	96.8	28.3	651.4	6.5	748.1	34.8	225.6	4.9
.7		1.6		.1		.4		.5		.2	
				.1		.2		.3		.1	
.4	.1	2.1	.1	.1		6.6		6.7		4.1	
.2-		.2		.9	.5	4.3-		3.4-	.6	1.8-	.1
26.6	4.2	100.9	7.5	98.0	28.9	654.2	6.5	752.2	35.4	228.1	5.1
1.2	.5	25.3	2.0	10.6	7.6	1.8		12.4	7.6	48.7	.2
1.4		1.9		1.8	.4	6.8		8.6	.4	.6	
.3		.4		.1	.4	42.8	.5	42.9	.9	14.3	1.3
.5	.1	.6	.1	.1				.1			
.5	.3	4.2	.4	1.4	.6	1.6	.2	3.0	.8	2.5	1.0
1.7	.6	5.5	1.1	6.0	1.4	134.6	1.8	140.5	3.3	36.3	2.0
		.2		.2		.5		.7		.4	
.1		.6		.3		12.9		13.2		1.5	
.1		.1		.1		.1		.2		.1	
17.2	3.0	50.1	4.4	65.8	21.0	300.0	4.0	365.8	25.0	75.8	.5
23.0	4.5	88.9	8.1	86.5	31.5	500.9	6.6	587.4	38.0	180.3	5.1
3.7	.2-	12.0	.5-	11.6	2.6-	153.3	.1-	164.8	2.7-	47.9	
1.0		4.7		3.6		64.7		68.3		18.8	
.9		4.1		3.3		62.1		65.3		16.5	
.1		.6		.3		2.6		2.9		2.3	
.2		.5		.5		11.7		12.3		3.5	
1.1		3.4		2.3	.1	74.7	.4	77.0	.5	23.7	
2.2	2.3	6.8	6.8	7.2	6.1	313.9	5.0	321.2	11.1	104.8	12.9

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: TRANSPORTATION, STORAGE, COMMUNICATION AND OTHER UTILITIES - (Concluded)					
			DIVISION INDUSTRIELLE: TRANSPORT, EMMAGASINAGE, COMMUNICATIONS ET AUTRES SERVICES D'UTILITÉ PUBLIQUE - (Fin)					
			Gas Distribution <i>Distribution de gaz</i>		Other Utilities <i>Autres services d'utilité</i>		Utilities Sub-Total <i>Services d'utilité Total partiel</i>	
	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			33	10	55	24	173	40
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte						
2	<b>Assets</b>	<b>Actif</b>						
3	Cash	Encaisse	4.3	1.2	.7		9.6	3.2
4	Government Securities	Titres du gouvernement	.2				.7	
5	Other Securities	Autres titres	14.8	1.4	.1	.3	23.3	4.3
6	Due from Shareholders	Dû par actionnaires					.6	
7	Accounts Receivable	Comptes à recevoir	44.3	7.0	.9	.1	83.7	7.6
8	Inventories	Inventaires	16.8	1.5	.2		30.2	1.7
9	Land	Terrains	35.7	1.8	.3		184.4	2.2
10	Buildings and Equipment	Bâtiments et matériel	652.0	109.6	12.2	1.4	2,140.7	177.2
11	Investment in Affiliates	Investissement en filiales	78.5	17.6	4.5		186.8	17.7
12	Intangibles	Actif intangible	3.4		.5		4.6	
13	Other Assets	Autre actif	20.6	6.2	.7		48.9	7.1
14	Less Deprec. and Deplet. Reserve	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup>	114.3-	5.6-	6.1-	.5-	612.6-	13.7-
14	Total Assets (or Liabilities)	Actif (ou passif) total	756.2	140.7	14.1	1.3	2,101.0	207.4
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans	Emprunts en banque	27.1	6.5	.4	.4	45.3	6.9
17	Accounts Payable	Comptes à payer	33.0	3.9	.8	.1	60.5	5.0
18	Tax Liabilities	Impôts à payer	9.7	.3	.2		25.3	.3
19	Due to Shareholders	Dû aux actionnaires			1.2	.2	1.8	.7
20	Deferred Income	Revenu différé	2.6	.4			13.7	.4
21	Mortgage Debt	Dettes hypothécaires	.5		.7		2.8	
22	Other Funded Debt	Autre dette fondée	324.9	86.8	1.0		822.1	130.2
23	Other Liabilities	Autre passif	64.5	12.6	2.6	.4	133.5	23.5
24	Preferred Stock	Actions privilégiées	62.1	9.7	2.6		162.9	9.7
25	Common Stock	Actions ordinaires	133.9	17.0	1.0	.1	408.6	26.4
26	Surplus	Surplus	116.1	5.2	4.0	.3	443.4	6.7
26	Less Deficit	Moins déficit	18.2-	1.7-	.4-		18.9-	2.1-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales	Ventes	286.8	35.9	13.9	.7	526.3	41.5
29	Rents Received	Loyers reçus	.3				.5	
30	Bond Interest Received	Intérêts obligataires reçus					.1	
31	Mortgage Interest Received	Intérêts hypothécaires reçus	.2				.2	
32	Foreign Dividends Received	Dividendes étrangers reçus						
33	Canadian Dividends Received	Dividendes canadiens reçus	2.8	.1			7.0	.1
34	Other Revenues and Adjustments	Autres recettes et redressements	4.6	1.0	.2		3.1	1.2
34	Total Revenues	Total des recettes	294.8	37.0	14.2	.7	537.1	42.8
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales	Coût des ventes	149.2	7.3	4.6	.1	202.5	7.6
37	Rents Paid	Loyers payés	.6	.2			1.2	.2
38	Bond Interest Paid	Intérêts obligataires payés	15.6	4.6			29.9	5.9
39	Mortgage Interest Paid	Intérêts hypothécaires payés			.1		.1	
40	Other Interest Paid	Autres intérêts payés	4.4	.9	.1		7.0	2.0
41	Capital Cost Allowance	Allocation de coût en capital	24.1	5.9	1.1	.2	61.4	8.1
42	Depletion	Épuisement	.4				.5	
43	Charitable Donations	Dons de charité	.2				.5	
44	Pension Contributions	Contrib. caisse de pension	1.2	.1			2.7	.1
45	Group Insurance Contributions	Contrib. assurance collective	.3			.1	.5	.1
46	Write-off Mine Development	Amortissement, aménagement minier	.6				.6	
47	Other Expenses and Adjustments	Autres dépenses et redressements	73.9	20.0	7.4	.6	157.1	21.0
47	Total Expenses	Total des dépenses	270.4	39.0	13.4	.9	464.0	45.0
48	Current Year Profit (Loss)	Profit (perte) d'année courante	24.4	2.0-	.8	.2-	73.1	2.2-
49	Total Tax Declared	Impôt total déclaré	9.5		.2		28.4	
50	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	8.7		.2		25.4	
51	Provincial Income Tax	Impôt provincial sur le revenu	.7				3.0	
52	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	1.0				4.5	
53	Cash Dividends Paid	Dividendes payés en espèces	16.9	1.1	.1		40.7	1.1
54	Capital Expenditures	Immobilisations	64.0	11.0	7.4	.4	176.3	24.3
55	Sales and Excise Taxes	Taxes de vente et d'accise						

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

		INDUSTRIAL DIVISION: WHOLESALE TRADE DIVISION INDUSTRIELLE: COMMERCE DE GROS										
TOTAL		Livestock and Grain <i>Bestiaux et grain</i>		Coal and Petroleum Products <i>Dérivés de pétrole et charbon</i>		Food Products <i>Produits alimentaires</i>		Drugs and Toilet Preparations <i>Médicaments et Produits de toilette</i>		Clothing and Dry Goods <i>Vêtements, textiles et accessoires</i>		
Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	
\$ 3,351	\$ 1,854	\$ 168	\$ 99	\$ 321	\$ 153	\$ 1,123	\$ 341	\$ 189	\$ 68	\$ 614	\$ 125	1
143.1	27.1	2.5	2.7	13.5	7.3	24.5	2.6	6.3	.3	9.9	.5	2
96.5	10.8	.6		.7		1.5	.1	.3		1.8		3
253.7	24.5	21.4	3.4	32.5	4.7	15.2	3.9	1.6	.1	6.5	.6	4
3.9	.7		.1	.1	.1	1.2	.4	3.1		.7	.1	5
423.3	59.6	33.9	5.6	77.3	41.9	105.6	13.6	21.2	6.2	70.1	5.6	6
253.1	19.6	77.7	25.0	38.5	29.5	154.8	19.2	29.0	8.3	66.5	5.6	7
365.5	12.7	2.4	2.4	20.3	12.1	9.3	1.3	2.0		1.1	.1	8
048.9	790.9	46.0	17.8	222.2	105.5	149.8	29.8	14.0	3.1	23.1	2.2	9
752.7	71.0	27.2	10.5	44.1	200.6	56.4	5.2	2.6	5.7	35.3	.3	10
50.4	17.0	1.4	.1	3.4	1.1	7.5	3.1	1.2	.1	2.5	.2	11
191.6	34.5	8.5	24.3	17.0	10.4	18.7	5.7	1.2	.7	5.5	1.9	12
200.0-	234.5-	21.5-	3.3-	109.9-	45.0-	70.5-	12.3-	6.8-	1.4-	11.1-	1.0-	13
382.7	833.9	200.3	88.6	359.7	368.2	474.0	72.5	75.6	23.0	211.9	16.2	14
258.2	87.2	97.8	42.7	15.0	35.0	51.7	15.1	6.7	.7	33.1	4.2	15
363.6	67.3	20.3	4.2	55.1	18.9	93.9	11.7	18.5	3.1	32.9	3.2	16
119.7	.8	.8		8.0	2.2	10.3	.1	1.4	.1	2.8	.1	17
41.8	23.7	6.3	4.5	2.5	1.1	10.2	2.7	2.2	.2	13.2	.2	18
57.8	5.0	3.3	2.7	2.0	1.5	1.7	.6	.1			.2	19
34.1	24.9	1.6	1.5	4.8	6.3	5.0	5.8	.6		2.9	.2	20
276.6	254.0	4.8		6.2	16.9	15.7	2.4	.2	2.0	7.2		21
700.1	153.3	24.0	12.3	86.6	100.5	60.8	10.6	7.4	12.2	21.6	3.5	22
509.1	76.9	3.2	13.1	14.3	6.2	22.8	4.2	2.8	.5	22.2	1.3	23
302.0	121.6	3.1	1.4	60.0	144.8	40.1	10.8	6.9	2.6	16.0	1.3	24
753.6	78.5	35.1	6.9	106.0	39.2	162.4	13.3	28.7	4.6	60.7	4.1	25
33.8-	59.2-	.1-	.7-	.8-	4.2-	.5-	4.7-		3.0-	.8-	2.1-	26
313.2	456.0	263.1	52.3	432.9	205.5	2,324.3	285.0	210.3	59.5	382.3	34.4	27
6.0	.6	.1	.1	1.2	1.0	2.0	.1	.2		.2	.1	28
6.0	.4		.1			.1				.1		29
1.8				.2	.1	1.0						30
4.0		.2		.4	.4							31
39.5	1.2	1.1	.1	.9	.1	17.6	.1	.2	.3	.9		32
79.9	7.3	1.6	.3	3.0	2.7	2.5	1.3	.9	.3-	.5		33
450.5	465.5	266.2	52.8	438.3	209.8	2,347.6	286.6	211.6	59.6	383.9	34.5	34
448.7	42.1	232.3	49.0	355.7	139.5	2,096.6	253.0	157.2	48.9	313.3	29.2	35
31.5	5.1	.4	.2	3.1	3.8	10.8	1.6	1.4	.7	2.9	.4	36
138.1	8.6	.1		.2	1.3	.6	.1		.1	.3		37
2.1	1.2	.1	.1	.1	.4	.1						38
23.3	9.7	3.6	1.1	.8	3.5	4.8	1.3	.7	.2	3.0	.3	39
424.2	43.2	2.6	.8	8.9	9.5	12.0	1.9	1.0	.1	1.5	.1	40
.7				.4		.1						41
2.7	.1			.2		.5	.4	.1		.3		42
44.6	.5	.2		.6	.1	1.0	.1	.3		.4		43
2.4	.3	.1		.2		.4	.1	.1		.1		44
.6				.9	1.4							45
875.9	374.4	22.7	2.8	52.6	54.1	182.5	32.9	43.7	10.8	50.3	6.7	46
994.6	485.1	262.1	53.9	423.8	213.5	2,309.5	291.3	204.4	60.8	372.1	36.7	47
455.9	19.6-	4.1	1.1-	14.5	3.7-	38.1	4.7-	7.2	1.2-	11.9	2.2-	48
174.9		1.1		4.9		12.9		2.1		2.6		49
158.9		.9		4.7		11.5		1.9		2.4		50
16.1		.2		.1		1.4		.2		.2		51
24.3		.1		1.5		2.0		.5		.9		52
234.7	3.2	8.3		6.0	.4	22.8	.1	.8	.4	4.1	.2	53
885.4	92.2	6.2	1.2	12.8	14.5	19.3	2.7	2.0	.3	3.1	.7	54
.1				4.9	.4	.3	.1	.2	.1	2.9	.9	55



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: WHOLESALE TRADE - (Continued)					
			DIVISION INDUSTRIELLE: COMMERCE DE GROS - (Suite)					
			Motor Vehicles and Accessories <i>Véhicules automobiles et accessoires</i>		Electrical and Farm Machinery <i>Machines électriques et aratoires</i>		Other Machinery & Equipment <i>Autres machines et matériel</i>	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's .....	Nbre de C'ies à profit / C'ies à perte .....	596	168	765	201	1,246	554
2	Assets	Actif	\$	\$	\$	\$	\$	\$
2	Cash .....	Encaisse .....	17.4	2.6	11.6	1.1	28.8	2.9
3	Government Securities .....	Titres du gouvernement .....	.8	1.5	.3	.1	.7	
4	Other Securities .....	Autres titres .....	5.0	1.3	2.8	4.0	18.6	.8
5	Due from Shareholders .....	Dû par actionnaires .....	.4	.1	.2		.5	.3
6	Accounts Receivable .....	Comptes à recevoir .....	80.4	10.5	82.8	11.3	185.3	23.1
7	Inventories .....	Inventaires .....	136.1	37.3	80.5	19.7	226.9	38.5
8	Land .....	Terrains .....	8.9	1.5	3.0	.9	9.0	1.2
9	Buildings and Equipment .....	Bâtiments et matériel .....	62.2	17.0	28.9	6.2	116.1	19.5
10	Investment in Affiliates .....	Investissement en filiales .....	76.2	6.1	6.2	4.3	54.0	8.0
11	Intangibles .....	Actif intangible .....	5.9	.4	4.2	.7	5.6	2.8
12	Other Assets .....	Autre actif .....	6.0	4.2	6.4	2.2	22.7	4.6
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	29.4-	7.4-	14.0-	2.4-	57.0-	6.7-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	369.9	75.0	213.0	48.2	611.2	95.0
15	Liabilities	Passif						
15	Bank Loans .....	Emprunts en banque .....	23.7	8.0	23.9	16.1	91.0	18.8
16	Accounts Payable .....	Comptes à payer .....	42.7	8.4	40.0	6.2	87.5	19.1
17	Tax Liabilities .....	Impôts à payer .....	16.1	.1	4.7	.1	13.5	.7
18	Due to Shareholders .....	Dû aux actionnaires .....	7.5	1.1	7.9	2.3	11.6	3.2
19	Deferred Income .....	Revenu différé .....	.1	.2	.4	.1	7.4	1.4
20	Mortgage Debt .....	Dettes hypothécaires .....	2.9	.6	1.5	.6	8.8	1.6
21	Other Funded Debt .....	Autre dette fondée .....	3.2	1.3	4.3	1.0	20.5	4.3
22	Other Liabilities .....	Autre passif .....	135.1	42.6	45.5	13.5	134.2	35.1
23	Preferred Stock .....	Actions privilégiées .....	16.7	1.6	7.0	4.4	22.6	3.8
24	Common Stock .....	Actions ordinaires .....	24.1	3.6	10.6	3.0	30.3	8.3
25	Surplus .....	Surplus .....	98.8	18.3	68.8	5.5	193.7	9.5
26	Less Deficit .....	Moins déficit .....	.8-	10.8-	1.6-	4.7-	9.9-	10.6-
27	Revenues	Recettes						
27	Sales .....	Ventes .....	1,256.9	148.8	492.9	62.3	1,111.4	127.6
28	Rents Received .....	Loyers reçus .....	1.7	.1	.3		.9	.4
29	Bond Interest Received .....	Intérêts obligataires reçus .....					.1	
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....						
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.3	.1	.1	.9	3.2	
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.9	1.0	3.2	.5-	10.3	2.2
34	Total Revenues .....	Total des recettes .....	1,260.8	150.0	496.5	62.8	1,125.9	130.2
35	Expenses	Dépenses						
35	Cost of Sales .....	Coût des ventes .....	1,086.0	127.7	396.1	52.2	866.7	98.1
36	Rents Paid .....	Loyers payés .....	4.5	1.9	3.1	.5	6.9	1.3
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.2			.1	.6	
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.1		.1		.4	
39	Other Interest Paid .....	Autres intérêts payés .....	1.9	1.0	2.4	.4	7.3	1.7
40	Capital Cost Allowance .....	Allocation de coût en capital .....	4.2	.9	2.5	.4	11.0	2.3
41	Depletion .....	Épuisement .....						
42	Charitable Donations .....	Dons de charité .....	.3		.1		.4	
43	Pension Contributions .....	Contrib., caisse de pension .....	.9	.2	.4		1.7	.1
44	Group Insurance Contributions .....	Contrib., assurance collective .....	.7		.1		.5	.1
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	130.7	25.5	73.4	11.5	185.0	33.3
47	Total Expenses .....	Total des dépenses .....	1,229.6	157.2	478.3	65.2	1,080.3	136.9
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	31.2	7.3-	18.2	2.5-	45.6	6.7-
49	Total Tax Declared .....	Impôt total déclaré .....	11.3		4.8		13.9	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	10.6		4.3		12.4	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.7		.5		1.5	
52	Ontario, Quebec and Foreign Credits .....	Dégrevement: Ont., Qué., étrangers .....	2.0		.9		2.3	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	11.4	.7	3.1	.6	13.5	.5
54	Capital Expenditures .....	Immobilisations .....	5.9	1.8	4.0	1.5	18.4	4.6
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	9.3		2.9		.7	.1

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: WHOLESALE TRADE - (Concluded) DIVISION INDUSTRIELLE: COMMERCE DE GROS - (Fin)								INDUSTRIAL DIVISION: RETAIL TRADE DIVISION INDUSTRIELLE: COMMERCE DE DÉTAIL				
Hardware, plumbing and Heating Equipment <i>Quincaillerie, matériel de plomberie et de chauffage</i>		Lumber and Building Materials <i>Bois d'oeuvre et matériaux de construction</i>		Other Wholesale Trade <i>Autres commerces de gros</i>		TOTAL		Food Stores <i>Magasin d'alimentation</i>		Department and Variety Stores <i>Magasins à rayon et bazars</i>		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
495	146	1,650	589	4,797	1,605	11,964	4,049	1,152	511	226	62	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5.6	.8	21.0	2.2	75.6	12.1	216.7	35.0	46.4	1.4	43.0	2.2	2
.5		2.3	.4	3.5	.3	12.8	2.6	2.1	.1	4.5	8.7	3
11.8	.6	21.8	4.1	70.1	10.0	207.2	33.5	51.8	1.1	17.5	8.6	4
.3		.9	.6	2.3	1.1	9.7	2.7	.4	1.0	.3		5
71.8	21.5	180.6	36.6	465.5	108.0	1,374.6	283.8	14.9	3.5	160.0	58.9	6
90.0	28.3	146.9	30.4	361.5	71.4	1,408.4	313.2	121.7	10.5	297.3	79.7	7
5.0	2.0	16.0	6.2	17.5	18.7	94.4	46.3	34.6	.7	43.7	.8	8
42.1	17.3	151.8	51.7	319.2	61.7	1,175.6	331.9	264.7	19.7	346.5	51.9	9
21.9	4.0	53.5	11.6	118.7	53.9	496.1	310.2	147.7	.1	140.0	225.3	10
2.5	.5	8.3	1.2	22.5	3.7	64.9	14.0	9.7	1.4	1.6	.1	11
5.9	2.3	18.7	6.5	39.5	10.2	150.2	73.1	12.6	1.2	29.5	8.1	12
18.7-	7.2-	79.6-	25.3-	162.8-	20.0-	581.2-	132.0-	119.1-	6.6-	158.5-	33.0-	13
238.8	70.2	542.1	126.1	1,333.0	331.1	4,629.4	1,314.2	587.5	34.3	925.3	411.2	14
36.2	16.3	75.6	25.5	141.8	41.4	596.6	223.9	9.0	6.8	28.6	65.4	15
33.1	11.4	85.6	22.2	267.2	54.9	776.8	163.4	92.9	8.8	82.4	36.1	16
3.4	.2	9.1	.5	28.4	1.9	98.4	6.0	16.7	.1	25.2	3.1	17
9.4	.7	22.2	4.9	51.6	11.6	144.7	32.5	8.8	4.6	3.4	113.9	18
.1	.1	1.0	.4	8.6	3.6	24.8	10.8	.1		13.3	27.8	19
2.1	2.5	9.4	2.2	13.4	2.4	53.1	23.5	5.2	3.1	7.2	.6	20
12.0	1.1	10.1	8.3	14.3	28.7	98.6	65.8	65.7	.6	51.3	9.9	21
13.5	6.6	75.7	24.1	253.4	124.6	857.6	385.6	67.3	7.5	257.5	77.2	22
15.7	3.9	38.7	9.3	69.2	17.0	235.2	65.3	48.3	1.1	33.0	.6	23
21.7	8.5	37.5	12.7	92.9	35.0	343.2	232.0	47.5	3.3	104.2	3.2	24
92.8	21.4	180.8	22.8	402.6	35.7	1,430.3	181.3	228.1	4.4	320.1	74.8	25
1.4-	2.5-	3.6-	6.8-	10.4-	25.6-	29.9-	75.6-	2.1-	5.8-	.9-	1.2-	26
466.4	107.0	1,090.8	213.3	3,628.6	624.6	11,659.8	1,920.1	2,145.1	143.9	1,913.4	63.8	27
1.0	.1	3.7	.3	5.4	.9	16.6	3.2	7.6	2.6	3.7		28
		.2		.4		1.0	.2		.1	.6		29
		2.3	.1	.5		4.1	.2					30
1.1		4.5		1.2		1.4	.4	2.7				31
1.5	.3	1.8	1.3	2.7	.8	32.6	2.4	.8		2.4	.1	32
				16.8	4.0	44.1	12.5	3.6	.1	24.6	4.6	33
470.1	107.4	1,103.3	215.1	3,655.6	630.3	11,759.7	1,939.1	2,159.8	146.8	1,944.7	68.6	34
368.1	84.6	892.7	172.9	3,009.1	491.4	9,773.8	1,546.6	1,749.7	118.6	1,306.1	46.3	35
3.4	1.0	3.7	1.0	18.1	4.4	58.1	16.9	38.2	2.2	40.8	.7	36
.5		.5	.5	.4	1.3	3.4	3.4	3.4		2.5	.1	37
.1		.5	.1	.8	.5	2.4	1.2	.2	.2	.4		38
2.4	1.1	5.3	2.2	11.9	4.0	44.1	16.7	2.1	.7	7.0	.7	39
1.6	.5	11.8	2.9	26.6	6.2	83.7	25.5	24.9	1.5	22.0	.3	40
				.1		.7						41
.2		.2		1.1	.1	3.4	.5	.6		1.3		42
.6	.1	.7	.3	3.7	.3	10.6	1.2	3.0		3.0	1.1	43
.3	.1	.5	.1	1.5	.2	4.5	.6	.5		.7		44
						.9	1.4					45
78.4	22.6	152.5	40.8	476.3	140.9	1,448.0	381.8	280.5	26.7	489.0	23.3	46
455.6	109.9	1,068.4	220.9	3,549.6	649.1	11,433.6	1,995.6	2,103.1	150.0	1,872.7	72.4	47
14.5	2.5-	35.0	5.8-	105.9	18.7-	326.2	56.5-	56.7	3.2-	72.0	3.9-	48
3.9		9.8		28.5		95.8		22.5		31.6		49
3.5		8.6		26.4		87.4		21.0		28.3		50
.4		1.2		2.1		8.5		1.5		3.2		51
.7		1.6		7.0		19.4		3.3		3.4		52
9.5		4.1	2.2	16.8	1.5	100.4	6.6	10.5	.3	18.3		53
5.2	.5	19.4	7.4	40.9	6.5	137.2	41.8	39.9	1.8	23.3	.5	54
2.3	.2	.4	1.2	6.5	2.5	30.5	5.5			.2		55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: RETAIL TRADE - (Continued)					
			DIVISION INDUSTRIELLE: COMMERCE DE DÉTAIL - (Suite)					
			Other General Merchandise <i>Autres marchandises générales</i>		Automobile Accessories, Tires, Service Stations <i>Accessoires d'automobile, pneus, stations-service</i>		Motor Vehicle Dealers <i>Distributeurs, véhicules-moteur</i>	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			499	166	1,229	701	2,269	761
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b> .....	<b>Actif</b> .....						
3	Cash .....	Encaisse .....	6.2	.9	10.6	1.8	22.3	4.0
4	Government Securities .....	Titres du gouvernement .....	1.5		.6		1.4	
5	Other Securities .....	Autres titres .....	8.0	.7	8.8	6.4	30.1	2.1
6	Due from Shareholders .....	Dû par actionnaires .....	.9	.1	1.2	.3	2.3	1.2
7	Accounts Receivable .....	Comptes à recevoir .....	13.9	3.1	20.8	6.6	106.6	17.4
8	Inventories .....	Inventaires .....	29.1	4.9	26.3	11.5	333.2	79.7
9	Land .....	Terrains .....	.7	.2	9.8	2.2	23.4	12.3
10	Buildings and Equipment .....	Bâtiments et matériel .....	21.8	5.6	57.4	26.1	147.7	39.8
11	Investment in Affiliates .....	Investissement en filiales .....	6.4	.1	3.2	1.2	22.1	3.7
12	Intangibles .....	Actif intangible .....	1.3	.1	8.8	1.3	7.1	1.9
13	Other Assets .....	Autre actif .....	3.8	.2	3.5	1.0	40.2	8.2
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	11.7-	2.3-	20.8-	8.9-	65.9-	14.2-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	81.8	13.4	130.3	49.5	670.6	156.2
15	<b>Liabilities</b> .....	<b>Passif</b> .....						
16	Bank Loans .....	Emprunts en banque .....	3.9	1.6	15.1	7.3	191.7	59.6
17	Accounts Payable .....	Comptes à payer .....	9.4	2.8	17.3	8.2	71.0	14.7
18	Tax Liabilities .....	Impôts à payer .....	1.0		1.6	.1	14.0	.6
19	Due to Shareholders .....	Dû aux actionnaires .....	6.6	3.4	13.6	4.7	24.1	7.5
20	Deferred Income .....	Revenu différé .....	.4	.1	.6	.4	11.1	2.3
21	Mortgage Debt .....	Dettes hypothécaires .....	1.3		13.3	5.7	21.5	9.1
22	Other Funded Debt .....	Autre dette fondée .....	1.1	.2	1.6	3.0	7.7	13.9
23	Other Liabilities .....	Autre passif .....	10.9	1.7	9.3	10.3	79.9	25.9
24	Preferred Stock .....	Actions privilégiées .....	2.8	.9	6.2	2.3	50.6	13.4
25	Common Stock .....	Actions ordinaires .....	13.7	2.1	8.1	3.7	39.4	10.3
26	Surplus .....	Surplus .....	30.8	2.1	44.7	6.5	163.3	12.9
26	Less Deficit .....	Moins déficit .....	.2-	1.4-	1.0-	2.7-	3.6-	14.0-
27	<b>Revenues</b> .....	<b>Recettes</b> .....						
28	Sales .....	Ventes .....	138.6	24.5	269.7	99.7	2,758.1	460.6
29	Rents Received .....	Loyers reçus .....	.3	.1	2.2	.5	2.1	1.6
30	Bond Interest Received .....	Intérêts obligataires reçus .....	.1				.1	
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.1		.1	.1		
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.2		.2	.1	.6	.1
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.2	.2	3.1	.6	25.3	3.1
34	Total Revenues .....	Total des recettes .....	140.4	24.8	275.3	100.9	2,786.3	465.5
35	<b>Expenses</b> .....	<b>Dépenses</b> .....						
36	Cost of Sales .....	Coût des ventes .....	109.2	20.5	197.6	66.8	2,362.6	401.2
37	Rents Paid .....	Loyers payés .....	1.3	.2	4.4	3.0	16.0	3.9
38	Bond Interest Paid .....	Intérêts obligataires payés .....			.1		.1	
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.1	.1	.7	.3	.9	.5
40	Other Interest Paid .....	Autres intérêts payés .....	.5	.1	1.3	.6	11.4	3.7
41	Capital Cost Allowance .....	Allocation de coût en capital .....	1.7	.3	4.2	1.4	12.1	2.1
42	Depletion .....	Épuisement .....	.1					
43	Charitable Donations .....	Dons de charité .....			.1		.4	
44	Pension Contributions .....	Contrib., caisse de pension .....			.1		.7	.1
45	Group Insurance Contributions .....	Contrib., assurance collective .....	.1		.4	.1	.9	.2
46	Write-off Mine Development .....	Amortissement, aménagement minier .....						
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	22.6	4.3	57.0	30.9	332.6	63.4
47	Total Expenses .....	Total des dépenses .....	135.5	25.5	266.0	103.2	2,737.6	475.1
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	4.9	.8-	9.3	2.3-	48.7	9.6-
49	Total Tax Declared .....	Impôt total déclaré .....	1.0		1.6		11.3	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	.8		1.4		9.9	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.2		.2		1.5	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.2		.4		2.5	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	.5	.1	1.2	.1	5.1	.7
54	Capital Expenditures .....	Immobilisations .....	2.8	1.0	8.7	2.6	25.9	9.3
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	.1		.7	.9	.2	.1



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: RETAIL TRADE - (Continued)												
DIVISION INDUSTRIELLE: COMMERCE DE DÉTAIL - (Suite)												
Motor Vehicle Repairs <i>Réparations véhicules-moteur</i>		Shoe Stores <i>Magasins de chaussures</i>		Clothing and Dry Goods <i>Vêtements, textiles et accessoires</i>		Hardware <i>Quincaillerie</i>		Furniture and Appliances <i>Meubles et appareils</i>		Drug Stores <i>Pharmacies</i>		
Profit 565	Loss - <i>Perte</i> 337	Profit 337	Loss - <i>Perte</i> 145	Profit 1,857	Loss - <i>Perte</i> 805	Profit 704	Loss - <i>Perte</i> 370	Profit 1,356	Loss - <i>Perte</i> 674	Profit 1,083	Loss - <i>Perte</i> 257	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2.9	1.2	3.8	.9	18.2	1.8	6.6	.6	9.5	1.7	6.2	1.3	2
.1			.1	1.5	.2	.3		.8	.3	.1	.2	3
.9	.6	1.3	1.0	8.5	1.4	.9	.7	5.3	2.3	5.2	1.3	4
.4	.2	.1		1.2	.5	.2	.6	.6	.3	.6		5
10.0	5.3	1.9	.4	44.1	6.7	16.4	3.8	113.2	18.0	5.3	.8	6
10.6	4.8	24.8	12.3	107.5	21.0	35.9	11.1	77.3	24.5	47.9	9.3	7
1.1	1.0	.2	.8	3.8	.8	1.7	.6	3.7	2.1	1.6		8
16.6	10.3	12.1	7.3	72.1	13.1	19.5	13.0	33.3	15.8	32.1	6.2	9
3.5	1.7	2.1		12.8	.9	7.9	.7	19.0	4.9	4.7	1.9	10
1.6	1.4	1.5	.5	7.8	2.0	3.2	1.3	8.7	2.2	5.4	1.8	11
1.0	1.2	.7	.2	6.6	2.0	1.1	.9	4.2	2.9	3.0	.6	12
7.7-	4.1-	6.3-	3.0-	37.2-	5.1-	9.9-	3.6-	13.2-	5.7-	16.0-	3.0-	13
41.1	23.6	42.2	20.5	246.9	45.2	83.8	29.6	262.5	69.3	96.1	20.6	14
4.6	4.4	3.0	2.1	21.6	7.1	6.7	5.1	30.4	11.4	6.0	2.1	15
6.1	4.1	9.1	4.7	49.2	12.4	14.7	4.3	41.6	12.5	15.5	4.3	16
.8	.1	.9	.2	4.5	.3	1.7	.3	4.7	.3	1.6		17
6.9	2.2	4.4	3.2	16.9	6.0	7.3	5.3	13.5	7.3	9.9	2.8	18
.1	.1			.4	.7	.2		14.1	2.6	.1		19
1.1	1.4	2.1	.4	1.9	2.2	1.8	3.1	4.3	2.5	2.2		20
.4	.9	.1	2.7	5.2	.2	2.0	.8	1.7	2.3	4.3	1.1	21
1.9	1.7	2.1	3.9	13.6	7.8	5.1	4.6	35.9	10.3	11.5	2.3	22
1.4	1.4	1.9	1.2	22.1	3.7	9.0	2.6	13.4	5.1	5.8	.6	23
4.6	2.6	3.6	1.3	20.7	5.9	6.9	2.6	30.9	4.7	8.2	5.3	24
13.3	5.7	15.8	1.7	91.6	5.6	28.7	2.3	73.6	14.5	31.4	4.1	25
.1-	1.1-	.9-	1.1-	.7-	6.7-	.2-	1.5-	1.6-	4.3-	.6-	2.0-	26
105.3	36.6	92.5	36.0	488.9	71.2	148.2	40.2	415.5	103.0	225.5	37.3	27
.1	3.0	.1	.1	3.5	.4	.3	.4	1.6	.9	2.0	.1	28
				.1				.1				29
.8					.8			.1	.1			30
				.5		.3		1.0	.1	.4	.1	31
.2	.3	.1	.1	4.5	.3		.2	9.7	1.7	1.1	.3	32
												33
106.3	39.8	92.6	36.1	497.5	72.7	148.8	40.9	427.9	105.7	229.1	37.8	34
74.8	30.1	59.9	23.1	330.2	51.8	106.1	31.0	289.5	73.4	149.9	26.7	35
2.3	1.4	5.0	3.1	19.5	4.7	2.6	1.0	9.5	4.2	10.5	1.7	36
				.3				.1	.1	.1		37
				.1	.1	.1	.3	.2	.4	.1		38
.4	.3	.3	.4	2.1	.6	.7	.5	2.6	1.0	.8	.3	39
1.5	.6	1.1	.4	5.8	.6	1.3	.3	2.4	.8	2.8	.3	40
												41
				.4		.1		.1		.1		42
		.1		.5		.1		.3		.2		43
.2		.1		.2				.2	.1	.1		44
												45
23.0	8.5	22.1	10.1	119.1	19.5	31.5	9.5	107.4	30.5	54.2	9.8	46
102.2	40.9	88.6	37.0	478.2	77.4	142.5	42.5	412.2	110.3	218.9	38.8	47
4.1	1.1-	4.0	1.0-	19.3	4.6-	6.3	1.6-	15.7	4.6-	10.2	1.0-	48
.7		1.0		4.1		1.5		3.3		2.0		49
.6		.9		3.7		1.3		3.0		1.6		50
.1		.1		.4		.1		.3		.5		51
.2		.2		1.0		.3		.9		.3		52
.6		.2		7.2	.2	.7		3.0	.1	2.1		53
2.6	.9	2.9	.6	6.3	1.3	2.0	.4	5.1	3.1	2.3	.3	54
	.1			.2	.1			.3		.2		55

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: RETAIL TRADE - (Concluded) DIVISION INDUSTRIELLE: COMMERCE DE DÉTAIL - (Fin)					
			Fuel Dealers <i>Marchands de combustible</i>		Jewellery Stores <i>Bijouteries</i>		Other Retail Trade <i>Autres commerces de détail</i>	
			Profit 353	Loss - Perte 218	Profit 230	Loss - Perte 204	Profit 2,167	Loss - Perte 964
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	Assets	Actif	\$	\$	\$	\$	\$	\$
2	Cash .....	Encaisse .....	5.7	.8	1.6	.3	25.5	4.6
3	Government Securities .....	Titres du gouvernement .....			.1		1.2	
4	Other Securities .....	Autres titres .....	12.5	1.0	.5		15.7	1.9
5	Due from Shareholders .....	Dû par actionnaires .....	1.4	.4	.1		1.9	.6
6	Accounts Receivable .....	Comptes à recevoir .....	37.7	6.6	18.7	1.7	48.9	12.2
7	Inventories .....	Inventaires .....	12.6	2.2	25.4	5.9	79.8	24.7
8	Land .....	Terrains .....	3.2	1.7	3.1		5.9	1.6
9	Buildings and Equipment .....	Bâtiments et matériel .....	40.1	10.7	16.5	2.6	73.3	29.4
10	Investment in Affiliates .....	Investissement en filiales .....	14.2	4.1	4.9		10.1	11.4
11	Intangibles .....	Actif intangible .....	3.0	.3	.6	.6	12.8	5.4
12	Other Assets .....	Autre actif .....	4.4	1.2	1.6	.2	7.4	5.0
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	22.2-	5.1-	10.8-	1.5-	35.9-	10.5-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	112.7	24.0	62.3	10.0	246.5	86.2
15	Liabilities	Passif						
15	Bank Loans .....	Emprunts en banque .....	5.8	1.8	9.3	1.4	17.3	9.8
16	Accounts Payable .....	Comptes à payer .....	28.9	4.0	9.4	2.5	34.7	18.5
17	Tax Liabilities .....	Impôts à payer .....	1.4	.2	1.1		5.4	.4
18	Due to Shareholders .....	Dû aux actionnaires .....	3.2	.7	2.3	1.7	23.2	12.8
19	Deferred Income .....	Revenu différé .....	.6		.6		1.3	10.0
20	Mortgage Debt .....	Dettes hypothécaires .....	1.5	1.3	.9		3.4	1.4
21	Other Funded Debt .....	Autre dette fondée .....	11.5	.3	4.0	.2	5.7	5.4
22	Other Liabilities .....	Autre passif .....	14.2	8.3	9.4	.7	29.0	16.3
23	Preferred Stock .....	Actions privilégiées .....	3.0	1.2	5.2	.8	16.1	5.4
24	Common Stock .....	Actions ordinaires .....	13.7	4.0	4.4	1.5	20.9	11.9
25	Surplus .....	Surplus .....	29.0	4.4	16.0	1.8	93.2	6.8
26	Less Deficit .....	Moins déficit .....	.1-	2.2-	.3-	.6-	3.6-	12.4-
27	Revenues	Recettes						
27	Sales .....	Ventes .....	199.4	32.5	81.5	10.7	498.6	135.0
28	Rents Received .....	Loyers reçus .....	.5	.4	1.1	.3	1.8	.2
29	Bond Interest Received .....	Intérêts obligataires reçus .....						
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.1				.4	.7
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.2				1.8	.1
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.1	.5	1.7	.1	2.3	.9
34	Total Revenues .....	Total des recettes .....	201.3	33.4	84.3	11.1	504.9	136.9
35	Expenses	Dépenses						
35	Cost of Sales .....	Coût des ventes .....	151.8	26.9	45.7	6.7	332.8	80.6
36	Rents Paid .....	Loyers payés .....	.6	.2	2.9	.7	9.1	4.1
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.2		.2		.2	.3
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....		.1	.1		.2	.1
39	Other Interest Paid .....	Autres intérêts payés .....	.8	.1	1.2	.2	1.6	1.8
40	Capital Cost Allowance .....	Allocation de coût en capital .....	3.4	.6	.9	.1	6.4	2.1
41	Depletion .....	Épuisement .....						
42	Charitable Donations .....	Dons de charité .....	.1		.1		.2	
43	Pension Contributions .....	Contrib., caisse de pension .....	.2		.3		.9	.6
44	Group Insurance Contributions .....	Contrib., assurance collective .....	.1				.2	.5
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	38.2	6.8	28.6	4.2	129.5	53.0
47	Total Expenses .....	Total des dépenses .....	195.5	34.7	80.0	11.8	481.1	143.0
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	5.7	1.4-	4.3	.8-	23.8	6.1-
49	Total Tax Declared .....	Impôt total déclaré .....	1.7		1.6		5.9	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	1.6		1.4		4.8	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.1		.1		1.0	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.4		.2		.8	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	1.1		1.2		2.4	.1
54	Capital Expenditures .....	Immobilisations .....	4.4	.7	1.3	.2	10.0	5.0
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....			.1		.6	





TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: FINANCE, INSURANCE AND REAL ESTATE - (Concluded)					
			DIVISION INDUSTRIELLE: FINANCE, ASSURANCE ET IMMEUBLE - (Fin)					
			Insurance Agencies <i>Agences d'assurances</i>		Real Estate Except Rental <i>Entreprises d'immeuble, sauf location</i>		Real Estate Rental Operations <i>Location d'immeubles</i>	
			Profit 1,541	Loss - Perte 580	Profit 3,172	Loss - Perte 1,336	Profit 6,220	Loss - Perte 3,631
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	37.3	3.9	18.1	5.6	45.1	24.4
4	Government Securities .....	Titres du gouvernement .....	1.6	.1	1.7	.6	13.9	2.0
5	Other Securities .....	Autres titres .....	18.5	4.2	114.6	36.0	179.7	89.3
6	Due from Shareholders .....	Dû par actionnaires .....	2.0	.3	4.4	.9	5.7	3.1
7	Accounts Receivable .....	Comptes à recevoir .....	71.3	17.0	67.9	22.3	35.0	19.6
8	Inventories .....	Inventaires .....	.1	.1	26.8	31.2	13.7	10.7
9	Land .....	Terrains .....	1.2	.3	175.6	132.7	409.3	352.1
10	Buildings and Equipment .....	Bâtiments et matériel .....	23.1	3.4	89.1	41.0	2,034.8	1,479.4
11	Investment in Affiliates .....	Investissement en filiales .....	17.7	6.3	63.8	53.2	151.9	150.2
12	Intangibles .....	Actif intangible .....	27.2	6.7	8.4	2.3	6.2	5.5
13	Other Assets .....	Autre actif .....	10.6	2.7	38.4	16.8	54.1	52.9
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	11.4-	1.5-	22.4-	10.8-	571.5-	183.2-
15	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	199.1	43.4	586.5	331.7	2,377.9	2,006.0
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans .....	Emprunts en banque .....	10.8	4.8	47.0	27.7	91.8	137.2
18	Accounts Payable .....	Comptes à payer .....	65.6	18.7	40.5	27.4	37.9	62.2
19	Tax Liabilities .....	Impôts à payer .....	3.4		9.6	.8	14.2	2.9
20	Due to Shareholders .....	Dû aux actionnaires .....	12.6	2.0	50.5	20.5	124.6	96.1
21	Deferred Income .....	Revenu différé .....	6.6	1.4	30.4	16.9	15.6	14.9
22	Mortgage Debt .....	Dettes hypothécaires .....	.8	.1	94.3	76.1	755.9	765.8
23	Other Funded Debt .....	Autre dette fondée .....	1.0	1.5	38.2	45.9	262.4	330.1
24	Other Liabilities .....	Autre passif .....	28.0	6.8	109.2	66.3	308.2	343.2
25	Preferred Stock .....	Actions privilégiées .....	10.9	1.3	17.4	16.8	144.8	79.5
26	Common Stock .....	Actions ordinaires .....	12.9	2.7	40.3	14.8	234.7	141.0
27	Surplus .....	Surplus .....	48.8	6.5	121.6	45.1	411.5	104.3
28	Less Deficit .....	Moins déficit .....	2.3-	2.3-	12.6-	26.6-	23.8-	71.1-
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales .....	Ventes .....	115.3	20.1	306.1	94.7	19.2	12.7
31	Rents Received .....	Loyers reçus .....	2.5		7.3	2.0	328.0	181.0
32	Bond Interest Received .....	Intérêts obligataires reçus .....	.1		.2	.1	1.0	.4
33	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....			2.8	.2	2.0	.7
34	Foreign Dividends Received .....	Dividendes étrangers reçus .....			.1		.1	.2
35	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.4	.2	1.4	.4	4.6	1.8
36	Other Revenues and Adjustments .....	Autres recettes et redressements .....	2.4	.1	7.3	2.2	10.2	4.8
37	Total Revenues .....	Total des recettes .....	120.8	20.5	325.2	99.5	365.3	201.7
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales .....	Coût des ventes .....	6.9		161.0	53.0	6.6	3.4
40	Rents Paid .....	Loyers payés .....	4.5	1.2	2.1	1.7	6.7	10.2
41	Bond Interest Paid .....	Intérêts obligataires payés .....		.1	.8	.5	12.2	17.6
42	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....			5.2	3.8	47.4	43.9
43	Other Interest Paid .....	Autres intérêts payés .....	.7	.3	8.3	3.9	18.0	20.5
44	Capital Cost Allowance .....	Allocation de coût en capital .....	2.8	.4	5.5	2.1	64.4	37.7
45	Depletion .....	Épuisement .....				.2	.5	.1
46	Charitable Donations .....	Dons de charité .....	.1		.4		.7	
47	Pension Contributions .....	Contrib., caisse de pension .....	.6	.1	.1		.2	
48	Group Insurance Contributions .....	Contrib., assurance collective .....	.3		.1		.1	.1
49	Write-off Mine Development .....	Amortissement, aménagement minier .....				1.0		
50	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	90.2	20.4	97.7	44.2	137.0	104.5
51	Total Expenses .....	Total des dépenses .....	106.2	22.5	281.2	110.5	293.8	238.0
52	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	14.6	2.0-	43.9	11.0-	71.5	36.3-
53	Total Tax Declared .....	Impôt total déclaré .....	3.3		6.7		15.7	
54	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	3.0		6.1		13.9	
55	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3		.5		1.8	
56	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.8		2.4		3.2	
57	Cash Dividends Paid .....	Dividendes payés en espèces .....	2.4	.1	5.9	.1	17.0	4.6
58	Capital Expenditures .....	Immobilisations .....	4.5	.7	15.2	11.8	108.1	218.1
59	Sales and Excise Taxes .....	Taxes de vente et d'accise .....						



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: SERVICE - (Continued)					
			DIVISION INDUSTRIELLE: SERVICES - (Suite)					
			Other Business Services <i>Autres services commerciaux</i>	Laundries, Cleaners & Pressers <i>Buanderie, nettoyage repasse</i>	Hotels and Lodging Houses <i>Hôtels et garnis</i>			
			Profit 1,260	Loss - Perte 462	Profit 750	Loss - Perte 387	Profit 1,619	Loss - Perte 789
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's.....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>						
3	Cash.....	Encaisse .....	12.5	2.8	4.5	.3	18.4	2.9
4	Government Securities.....	Titres du gouvernement .....	3.3	.1	1.0	.1	1.3	.2
5	Other Securities.....	Autres titres .....	53.8	16.2	3.2	.4	26.0	2.8
6	Due from Shareholders .....	Dû par actionnaires .....	2.0	.4	.7		2.6	1.5
7	Accounts Receivable .....	Comptes à recevoir .....	37.5	18.3	5.1	1.4	6.4	3.0
8	Inventories .....	Inventaires.....	4.0	2.6	2.3	.5	5.3	2.6
9	Land.....	Terrains .....	6.5	4.7	3.9	1.7	37.8	21.3
10	Buildings and Equipment .....	Bâtiments et matériel.....	35.5	10.3	92.5	27.1	345.6	200.7
11	Investment in Affiliates .....	Investissement en filiales .....	105.9	53.1	12.3	.4	13.3	7.6
12	Intangibles .....	Actif intangible .....	10.5	3.3	5.2	1.1	11.1	3.6
13	Other Assets.....	Autre actif .....	15.5	4.7	2.6	1.0	12.5	4.8
14	Less Deprec. and Deplet. Reserve.....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	14.4-	4.3-	46.9-	11.3-	137.5-	41.3-
15	Total Assets (or Liabilities) .....	Actif (ou passif) total.....	272.5	112.0	86.4	22.7	342.7	209.7
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans.....	Emprunts en banque .....	22.2	13.8	7.5	3.8	22.9	21.1
18	Accounts Payable .....	Comptes à payer .....	15.0	18.1	5.0	2.6	13.5	13.9
19	Tax Liabilities.....	Impôts à payer .....	3.0	.4	1.5	.1	5.3	1.8
20	Due to Shareholders .....	Dû aux actionnaires .....	21.1	9.7	10.2	5.8	35.6	20.9
21	Deferred Income.....	Revenu différé .....	4.5	1.9			2.6	.6
22	Mortgage Debt.....	Dettes hypothécaires .....	5.6	2.0	3.5	2.2	55.2	62.1
23	Other Funded Debt.....	Autre dette fondée .....	20.6	10.2	3.6	.3	29.6	26.9
24	Other Liabilities .....	Autre passif.....	52.7	16.3	8.7	4.2	34.5	26.4
25	Preferred Stock.....	Actions privilégiées.....	42.8	14.9	5.8	.5	30.4	15.1
26	Common Stock.....	Actions ordinaires .....	19.6	18.3	7.6	3.8	27.8	19.3
27	Surplus.....	Surplus .....	68.6	11.7	33.3	2.6	89.6	14.4
28	Less Deficit.....	Moins déficit.....	3.2-	5.4-	.5-	3.2-	4.4-	12.7-
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales .....	Ventes .....	157.9	42.4	113.2	28.0	283.7	107.8
31	Rents Received .....	Loyers reçus .....	1.6	.2	.6	1.0	2.4	3.1
32	Bond Interest Received .....	Intérêts obligataires reçus .....	.2				.1	
33	Mortgage Interest Received .....	Intérêts hypothécaires reçus.....	.2				1.7	
34	Foreign Dividends Received .....	Dividendes étrangers reçus.....	.1					
35	Canadian Dividends Received.....	Dividendes canadiens reçus.....	3.7	.7	.3		.5	
36	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.9-		.4		8.5	1.3
37	Total Revenues.....	Total des recettes.....	161.7	43.3	114.5	29.0	296.8	112.3
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales .....	Coût des ventes .....	35.8	12.1	42.6	8.2	99.8	35.5
40	Rents Paid .....	Loyers payés.....	4.4	1.2	3.0	1.5	5.6	2.4
41	Bond Interest Paid.....	Intérêts obligataires payés.....	.5	.1			1.1	.6
42	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.5		.1	.2	2.7	3.6
43	Other Interest Paid .....	Autres intérêts payés.....	2.3	1.2	1.1	.5	3.5	2.8
44	Capital Cost Allowance .....	Allocation de coût en capital .....	3.0	1.0	6.6	1.5	16.0	8.6
45	Depletion .....	Épuisement .....						
46	Charitable Donations.....	Dons de charité .....	.2				.1	
47	Pension Contributions .....	Contrib. caisse de pension .....	.6	.1	.1		.1	
48	Group Insurance Contributions.....	Contrib. assurance collective .....	.2	.1	.2		.2	.1
49	Write-off Mine Development .....	Amortissement, aménagement minier.....		.1				
50	Other Expenses and Adjustments .....	Autres dépenses et redressements.....	97.2	31.1	53.6	18.7	144.5	65.5
51	Total Expenses .....	Total des dépenses.....	144.4	47.0	107.3	30.6	273.8	119.2
52	Current Year Profit (Loss) .....	Profit (perte) d'année courante.....	17.3	3.7-	7.2	1.6-	23.0	6.9-
53	Total Tax Declared .....	Impôt total déclaré .....	4.0		2.0		5.5	
54	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	3.6		1.7		4.8	
55	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.4		.3		.8	
56	Ontario, Quebec and Foreign Credits.....	Dégrèvement: Ont., Qué., étrangers.....	1.1		.3		1.1	
57	Cash Dividends Paid .....	Dividendes payés en espèces.....	5.8	.6	.7	.4	2.4	.4
58	Capital Expenditures .....	Immobilisations.....	3.3	2.4	8.2	2.6	20.5	33.8
59	Sales and Excise Taxes.....	Taxes de vente et d'accise.....					.7	.5



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

INDUSTRIAL DIVISION: SERVICE - (Concluded) DIVISION INDUSTRIELLE: SERVICES - (Fin)								GRAND TOTAL TOTAL GLOBAL			
Restaurants and Taverns — Restaurants et tavernes		Funeral Directors — Directeurs de funérailles		Other Personal and Misc. Services — Autres services pers. et divers		TOTAL					
Profit 1,358 \$	Loss - Perte 1,017 \$	Profit 381 \$	Loss - Perte 53 \$	Profit 2,050 \$	Loss - Perte 930 \$	Profit 9,539 \$	Loss - Perte 4,729 \$	Profit 79,348 \$	Loss - Perte 36,644 \$	115,992 \$	1
10.8	2.3	4.4	.4	13.5	3.3	93.1	16.5	2,346.0	430.2	2,776.2	2
.7				1.0	.2	13.5	1.4	1,273.7	95.2	1,368.9	3
7.8	8.3	3.6		25.9	6.3	165.0	40.8	9,033.5	1,605.0	10,638.5	4
1.5	.1	.2	.1	1.6	.3	11.5	2.6	96.0	28.4	124.3	5
5.5	1.1	8.2	.4	41.7	28.1	171.5	61.7	10,212.6	1,900.7	12,113.3	6
6.1	3.2	1.8	.5	13.2	5.8	43.9	22.7	8,610.5	1,974.3	10,584.8	7
10.0	5.9	4.1	.5	15.0	4.1	109.5	47.1	3,163.6	2,160.4	5,324.0	8
106.6	76.0	35.3	5.4	285.2	162.7	1,190.9	609.5	34,019.9	8,376.2	42,396.1	9
4.1	3.6	2.4	2.3	39.0	6.8	237.5	98.3	11,925.6	3,956.6	15,882.2	10
20.1	6.5	3.7	.3	7.3	3.4	69.7	21.8	514.7	163.2	677.9	11
3.9	4.0	1.2	4.8	24.9	14.8	82.5	45.1	1,664.0	1,704.9	3,369.0	12
47.9-	24.3-	14.6-	.7-	136.4-	71.3-	520.9-	183.9-	15,627.7-	3,253.4-	18,881.1-	13
129.2	86.6	50.2	13.9	331.8	164.4	1,667.7	783.7	67,232.3	19,141.7	86,374.0	14
10.8	10.8	2.6	1.3	37.5	37.4	134.1	104.8	3,812.6	1,890.9	5,703.5	15
13.0	8.2	2.4	.8	35.8	12.7	126.5	68.0	6,142.1	1,400.3	7,542.4	16
2.2	.4	.9		5.8	.2	28.6	3.1	1,224.5	66.1	1,290.6	17
17.1	10.4	5.7	1.3	19.5	6.0	130.0	67.5	1,188.9	646.2	1,835.1	18
.5	.4	.9	6.4	12.9	12.2	28.8	32.7	878.2	424.9	1,303.1	19
11.1	14.8	3.0	.1	3.8	6.2	100.9	104.5	1,434.5	1,220.1	2,654.6	20
6.0	10.0	3.8	2.6	26.3	13.3	124.3	101.5	9,937.6	2,257.6	12,195.3	21
10.7	19.7	3.3	.4	81.2	51.9	253.7	160.5	8,475.7	4,412.9	12,888.6	22
10.1	6.4	6.8	.1	12.7	6.0	139.3	50.3	3,568.1	1,065.3	4,633.3	23
13.1	6.9	4.2	2.3	22.5	11.3	144.4	84.2	10,196.1	3,373.1	13,569.2	24
36.6	5.0	16.8	.2	79.4	18.2	477.2	65.6	20,705.6	3,437.1	24,142.7	25
1.9-	6.3-	.1-	1.6-	5.7-	10.9-	20.2-	58.9-	331.7-	1,052.1-	1,383.7-	26
269.6	104.2	41.9	14.0	265.9	113.9	1,647.8	493.6	59,714.5	10,515.4	70,229.9	27
3.5	1.4	.3		5.1	.6	17.2	7.4	504.5	235.4	739.9	28
.7		.1		.1		.9	.1	89.3	7.9	97.3	29
				.1		2.8	.1	167.7	8.6	176.3	30
.1	.3			.1		.2		281.0	14.7	295.7	31
2.2	.4	.2		.8		9.5	1.5	533.9	179.2	713.2	32
				2.0	.9	17.5	3.4	244.3-	111.1-	355.4-	33
276.1	106.3	42.5	14.0	274.2	115.4	1,696.1	506.0	61,046.7	10,850.1	71,896.9	34
137.8	53.0	12.2	1.2	87.6	35.2	552.7	165.2	41,673.2	6,997.0	48,670.2	35
9.1	4.0	1.0		7.1	1.8	51.7	16.7	484.3	128.3	612.6	36
	.3			.9	.2	4.1	2.6	363.1	77.7	440.8	37
.5	.6	.2		.2	.4	5.1	5.7	81.6	66.6	148.2	38
1.3	.9	.4		5.7	4.4	17.4	12.3	477.1	188.8	665.8	39
7.9	3.6	2.5	.1	32.5	24.7	86.5	44.9	1,935.0	499.6	2,434.6	40
		.1				.1		141.3	10.8	152.1	41
		.1		.2		1.1	.1	39.8	1.9	41.7	42
.2		.1		.3	.1	3.4	.9	176.4	17.4	193.9	43
.3	.1	.1		.2		1.7	.4	50.3	6.9	57.2	44
106.0	48.3	20.2	13.3	113.9	55.5	842.2	293.6	70.6	213.1	283.8	45
263.1	110.8	36.7	14.6	248.6	122.4	1,565.9	542.4	11,570.5	3,114.0	14,684.5	46
13.0	4.6-	5.8	.5-	25.5	7.0-	130.2	36.4-	3,983.3	472.0-	3,511.4	48
2.2		1.1		6.3		31.3		1,362.5		1,362.5	49
1.8		.9		5.4		27.7		1,264.8		1,264.8	50
.4		.2		.8		3.6		97.8		97.8	51
.6		.3		1.0		6.7		249.5		249.5	52
2.6	.2	1.4		4.3	.3	29.2	2.1	1,614.2	158.3	1,772.5	53
12.1	8.2	8.7	.1	63.4	47.9	137.8	114.8	2,945.0	1,178.5	4,123.6	54
.6	.1			.1	.1	4.4	.7	779.3	67.8	847.1	55

TABLE 5 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY SIZE OF TOTAL ASSETS

1963 TAXATION YEAR

(All money figures in millions of dollars)

			Under \$100,000 — Moins de \$100,000		\$100,000 to à \$249,999		\$250,000 to à \$499,999	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	36,333	21,112	20,842	7,674	10,445	3,762
	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$	\$	\$
2	Cash .....	Encaisse .....	146.1	38.5	205.8	34.8	178.6	32.8
3	Government Securities .....	Titres du gouvernement .....	6.7	3.2	16.1	3.3	16.3	1.7
4	Other Securities .....	Autres titres .....	115.1	42.0	271.8	75.2	357.6	93.1
5	Due from Shareholders .....	Dû par actionnaires .....	17.1	6.4	15.2	7.5	15.6	4.8
6	Accounts Receivable .....	Comptes à recevoir .....	295.1	122.6	588.0	149.7	654.6	131.6
7	Inventories .....	Inventaires .....	284.6	141.8	554.1	172.9	633.8	154.6
8	Land .....	Terrains .....	70.7	40.9	161.1	102.7	215.0	117.2
9	Buildings and Equipment .....	Bâtiments et matériel .....	539.6	315.5	1,123.9	532.0	1,280.3	584.7
10	Investment in Affiliates .....	Investissement en filiales .....	65.7	23.7	148.3	46.5	144.1	73.7
11	Intangibles .....	Actif intangible .....	109.6	47.9	130.9	29.8	73.2	26.5
12	Other Assets .....	Autre actif .....	56.7	34.0	94.7	50.8	129.4	81.3
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	221.2-	104.5-	483.1-	175.5-	556.1-	177.0-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	1,485.7	711.9	2,826.9	1,029.8	3,142.3	1,124.9
	<b>Liabilities</b>	<b>Passif</b>						
15	Bank Loans .....	Emprunts en banque .....	128.2	110.5	273.3	160.2	330.0	152.7
16	Accounts Payable .....	Comptes à payer .....	238.2	161.7	392.2	145.0	414.6	123.7
17	Tax Liabilities .....	Impôts à payer .....	31.1	2.5	47.1	2.7	46.6	3.9
18	Due to Shareholders .....	Dû aux actionnaires .....	225.0	138.4	277.6	119.3	232.2	108.7
19	Deferred Income .....	Revenu différé .....	18.3	11.0	35.7	17.5	48.6	11.7
20	Mortgage Debt .....	Dettes hypothécaires .....	58.6	49.4	178.9	143.6	262.3	195.7
21	Other Funded Debt .....	Autre dette fondée .....	24.6	15.6	59.7	45.4	84.8	67.3
22	Other Liabilities .....	Autre passif .....	148.0	137.6	313.8	177.4	387.7	206.2
23	Preferred Stock .....	Actions privilégiées .....	105.2	61.2	198.5	69.7	209.8	82.0
24	Common Stock .....	Actions ordinaires .....	166.3	122.9	224.4	136.5	224.4	126.9
25	Surplus .....	Surplus .....	402.0	76.4	865.2	124.5	935.9	139.0
26	Less Deficit .....	Moins déficit .....	59.7-	175.4-	39.5-	111.7-	34.5-	93.1-
	<b>Revenues</b>	<b>Recettes</b>						
27	Sales .....	Ventes .....	3,419.9	1,307.5	4,971.9	1,097.0	5,101.9	962.9
28	Rents Received .....	Loyers reçus .....	38.8	17.4	71.1	29.0	79.0	30.4
29	Bond Interest Received .....	Intérêts obligataires reçus .....	3.3	2.1	1.6	.3	1.9	.2
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	7.3	.8	6.7	2.6	7.1	.4
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....	.1	.1	.1	.2	1.9	.4
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	9.0	2.4	7.4	4.1	6.8	3.4
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	17.9	7.1	34.2	6.6	30.7	6.4
34	Total Revenues .....	Total des recettes .....	3,496.3	1,337.4	5,093.1	1,139.8	5,229.2	1,004.1
	<b>Expenses</b>	<b>Dépenses</b>						
35	Cost of Sales .....	Coût des ventes .....	2,208.3	893.9	3,513.9	791.5	3,743.6	699.6
36	Rents Paid .....	Loyers payés .....	69.4	32.0	63.5	16.4	46.9	15.5
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.2	.2	.8	.6	1.2	.8
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	4.4	4.6	11.1	7.9	14.6	11.4
39	Other Interest Paid .....	Autres intérêts payés .....	16.4	11.2	29.6	16.1	32.6	14.3
40	Capital Cost Allowance .....	Allocation de coût en capital .....	56.1	26.4	91.9	34.5	91.6	37.6
41	Depletion .....	Épuisement .....	.3	.3	.9	.5	.5	.1
42	Charitable Donations .....	Dons de charité .....	.6	.1	1.3	.1	2.1	.1
43	Pension Contributions .....	Contrib., caisse de pension .....	1.6	.8	2.8	.5	5.0	.5
44	Group Insurance Contributions .....	Contrib., assurance collective .....	1.9	.7	3.6	.7	3.5	.6
45	Write-off Mine Development .....	Amortissement, aménagement minier .....	.1	.2	1.1	.3	.6	1.1
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	943.9	451.4	1,126.6	330.0	1,068.1	278.5
47	Total Expenses .....	Total des dépenses .....	3,303.2	1,421.9	4,847.3	1,198.4	5,010.5	1,060.2
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	193.1	84.5-	245.8	58.6-	218.7	56.0-
49	Total Tax Declared .....	Impôt total déclaré .....	29.0		38.7		38.0	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	24.2		32.3		33.1	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	4.8		6.4		4.8	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	6.6		12.5		12.5	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	45.4	7.5	30.0	3.3	35.2	5.4
54	Capital Expenditures .....	Immobilisations .....	82.1	54.0	150.0	80.6	145.4	91.2
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	2.7	1.9	8.1	3.4	9.3	2.8

TABLEAU 5 - RÉPARTITION DES COMPAGNIES PLEINEMENT ANALYSÉES SELON L'IMPORTANCE DE L'ACTIF TOTAL

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

\$500,000 to à \$999,999		\$1,000,000 to à \$4,999,999		\$5,000,000 to à \$9,999,999		\$10,000,000 to à \$24,999,999		\$25,000,000 to à \$99,999,999		\$100,000,000 and over — \$100,000,000 et plus		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
5,625	1,734	4,593	1,823	668	242	443	184	276	86	123	27	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
161.1	24.5	351.6	71.3	157.1	38.8	250.7	81.0	329.0	57.8	566.0	50.8	2
24.6	1.1	72.9	10.5	49.7	3.8	83.3	22.6	205.1	18.7	799.0	30.4	3
355.3	79.8	967.8	373.8	508.1	176.2	919.5	165.3	1,891.5	279.0	3,647.0	320.6	4
17.1	2.5	16.0	6.7	3.1	.3	9.2	.2	2.6				5
689.3	118.7	1,535.4	369.3	684.7	171.4	1,025.8	261.4	1,398.5	263.5	3,341.4	312.5	6
645.9	146.9	1,513.7	371.2	665.8	152.3	882.4	219.7	1,440.3	281.1	1,989.9	333.9	7
215.1	115.2	365.2	359.0	153.5	135.3	248.2	305.0	432.6	503.5	1,302.2	481.6	8
1,419.9	549.8	3,365.0	1,487.8	1,683.5	587.8	2,396.7	1,007.3	5,369.5	1,470.4	16,841.5	1,840.8	9
217.2	81.5	856.7	477.1	542.7	276.8	886.9	614.0	2,132.8	663.0	6,931.3	1,700.4	10
44.5	9.3	64.4	30.2	25.6	6.0	36.7	2.8	19.5	8.7	10.3	2.1	11
128.3	89.7	294.6	233.4	116.5	120.8	178.7	170.5	234.9	350.3	430.3	574.1	12
652.2-	175.8-	1,619.9-	486.9-	883.3-	214.8-	1,185.9-	411.8-	2,688.6-	602.1-	7,337.5-	905.0-	13
3,266.1	1,042.9	7,783.5	3,303.3	3,706.8	1,454.8	5,732.2	2,437.8	10,767.5	3,294.0	28,521.3	4,742.3	14
372.9	150.1	906.0	412.8	320.2	157.8	342.2	205.0	533.4	229.2	606.4	312.6	15
422.2	104.1	850.7	266.9	320.2	109.8	478.3	153.4	952.4	143.6	2,073.4	192.2	16
53.6	3.3	153.2	7.1	81.9	3.5	126.3	8.4	204.2	10.3	480.6	24.3	17
165.3	53.8	183.5	88.6	30.6	14.7	58.3	2.3	16.5	5.5		115.0	18
35.9	27.0	148.3	55.9	83.3	25.7	143.2	51.6	143.1	121.1	221.8	103.3	19
275.2	203.9	424.1	395.4	106.6	75.0	62.8	60.8	51.0	82.6	15.0	13.7	20
115.4	63.3	361.2	303.0	242.0	158.6	640.0	350.4	1,531.8	520.4	6,878.1	733.6	21
430.9	217.3	1,134.9	731.2	580.0	313.8	971.0	695.4	1,653.4	888.0	2,855.8	1,046.0	22
208.9	68.9	554.6	226.2	250.3	94.9	282.6	129.9	591.0	233.9	1,167.3	98.5	23
227.3	132.0	700.6	576.0	422.1	301.6	781.7	436.6	1,796.8	751.6	5,652.6	788.9	24
986.3	117.7	2,450.9	461.9	1,297.1	261.8	1,860.2	447.1	3,319.8	491.4	8,588.3	1,317.3	25
27.7-	98.5-	84.5-	221.0-	27.5-	62.3-	14.4-	103.1-	25.8-	183.8-	18.1-	3.2-	26
4,856.0	743.2	10,496.1	2,066.1	4,083.1	669.0	5,472.2	1,258.8	7,072.2	1,105.7	14,241.2	1,305.2	27
69.1	26.0	109.8	61.5	27.4	16.3	28.6	20.8	10.3	19.5	70.3	14.3	28
2.1	.3	8.4	.9	3.8	.5	6.8	.6	10.8	.5	50.6	2.5	29
5.2	2.5	10.8	1.4	3.3	.4	11.3	.1	27.0	.1	89.1	.3	30
.7	.1	7.3	1.3	3.1	.8	31.0	.4	24.5	10.9	212.2	.5	31
13.3	9.2	60.4	22.9	25.7	17.6	44.0	29.9	160.9	43.9	206.6	46.0	32
25.5		36.6	1.9-	5.5	6.3-	20.9-	19.8-	99.5-	36.1-	274.4-	67.1-	33
4,972.0	781.3	10,729.4	2,152.3	4,151.8	698.3	5,573.0	1,290.7	7,206.3	1,144.5	14,595.6	1,301.6	34
3,593.8	523.8	7,777.1	1,515.6	2,835.7	460.9	3,939.4	881.7	4,774.5	657.6	9,286.8	572.4	35
43.4	11.3	71.7	22.2	22.9	5.7	30.1	7.6	44.5	8.5	91.8	9.2	36
2.3	1.3	11.5	9.6	8.4	5.3	22.2	14.4	66.8	18.9	249.6	26.7	37
14.9	9.6	23.0	18.9	5.5	3.1	3.6	4.6	3.5	5.7	1.0	.8	38
32.7	14.4	76.6	38.0	27.4	13.5	46.5	25.8	71.0	32.2	144.2	23.3	39
93.5	29.4	211.3	71.9	96.4	33.3	147.3	67.6	279.9	72.9	866.9	125.8	40
1.2	.4	5.6	2.3	5.1	1.2	8.0	2.1	19.4	3.4	100.4	1.1	41
2.5	.5	5.9	.4	2.8	.2	3.1	.1	7.5	.2	14.0	.2	42
7.7	.7	18.0	2.4	10.0	.8	13.8	2.9	25.4	2.5	92.1	6.3	43
3.9	.7	9.9	1.8	3.6	.5	4.1	1.4	6.7	.4	13.2	.2	44
	2.4	9.4	13.4	.4	16.5	6.6	33.0	10.7	53.5	41.7	92.8	45
959.8	232.2	1,974.9	554.1	870.1	187.4	987.1	294.3	1,300.3	328.5	2,339.8	457.7	46
4,755.7	826.6	10,194.8	2,250.5	3,888.3	728.4	5,211.9	1,335.4	6,610.2	1,184.3	13,241.4	1,316.3	47
216.2	45.3-	534.6	98.3-	263.5	30.1-	361.1	44.7-	596.1	39.8-	1,354.2	14.7-	48
53.2		179.7		99.4		142.0		236.7		545.9		49
48.3		168.1		93.0		132.3		221.7		511.8		50
4.9		11.6		6.4		9.7		15.0		34.2		51
12.9		34.2		16.3		22.7		37.8		94.0		52
49.9	4.0	161.9	17.1	74.3	18.5	154.7	25.5	308.8	27.1	754.0	50.1	53
157.5	105.9	364.2	267.3	137.6	78.1	199.9	130.2	354.7	192.5	1,353.5	178.6	54
10.7	.8	37.6	2.5	29.5	2.2	131.7	27.4	291.1	2.9	258.5	23.9	55



TABLE 5A - DISTRIBUTION OF FULLY TABULATED MANUFACTURING COMPANIES BY SIZE OF TOTAL ASSETS

1963 TAXATION YEAR

(All money figures in millions of dollars)

			Under \$100,000 — Moins de \$100,000		\$100,000 to à \$249,999		\$250,000 to à \$499,999	
			Profit \$	Loss — Perte \$	Profit \$	Loss — Perte \$	Profit \$	Loss — Perte \$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	4,373	2,650	3,517	1,138	2,286	605
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	18.6	4.8	36.3	6.3	35.6	5.7
4	Government Securities .....	Titres du gouvernement .....	1.1	.3	4.3	.3	2.3	.5
5	Other Securities .....	Autres titres .....	6.9	.8	18.6	3.9	31.3	6.4
6	Due from Shareholders .....	Dû par actionnaires .....	.6	.5	1.6	.6	1.6	.4
7	Accounts Receivable .....	Comptes à recevoir .....	50.0	20.7	126.6	29.8	161.7	34.0
8	Inventories .....	Inventaires .....	36.3	24.1	112.8	36.6	171.8	44.3
9	Land .....	Terrains .....	2.3	1.6	8.7	4.0	16.6	4.2
10	Buildings and Equipment .....	Bâtiments et matériel .....	75.4	44.7	205.3	82.6	314.9	97.2
11	Investment in Affiliates .....	Investissement en filiales .....	10.0	1.7	21.9	3.8	29.0	6.6
12	Intangibles .....	Actif intangible .....	13.1	6.8	21.6	6.2	18.7	5.0
13	Other Assets .....	Autre actif .....	5.7	2.5	12.1	7.1	23.6	9.5
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	34.0-	16.1-	107.2-	32.1-	155.8-	36.5-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	186.1	92.5	462.7	149.0	651.1	177.2
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	19.2	15.2	52.2	27.3	78.2	37.6
17	Accounts Payable .....	Comptes à payer .....	30.9	20.7	78.0	27.7	96.8	28.9
18	Tax Liabilities .....	Impôts à payer .....	4.8	.8	11.5	.8	14.1	1.0
19	Due to Shareholders .....	Dû aux actionnaires .....	22.2	15.7	34.3	14.3	30.4	9.6
20	Deferred Income .....	Revenu différé .....	.6	.8	2.3	1.8	3.0	1.3
21	Mortgage Debt .....	Dettes hypothécaires .....	2.8	2.3	8.3	9.1	21.2	6.3
22	Other Funded Debt .....	Autre dette fondée .....	2.3	2.5	5.8	3.9	17.1	8.0
23	Other Liabilities .....	Autre passif .....	19.8	21.7	44.2	36.3	95.4	39.6
24	Preferred Stock .....	Actions privilégiées .....	14.7	13.0	35.0	12.4	47.1	16.4
25	Common Stock .....	Actions ordinaires .....	25.5	19.8	42.2	21.0	45.2	16.8
26	Surplus .....	Surplus .....	53.7	8.3	156.3	17.0	216.3	31.7
26	Less Deficit .....	Moins déficit .....	10.5-	28.2-	7.4-	22.4-	13.5-	20.0-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	470.4	176.5	1,009.0	210.8	1,277.2	258.9
29	Rents Received .....	Loyers reçus .....	5.9	.3	4.9	.4	2.1	1.4
30	Bond Interest Received .....	Intérêts obligataires reçus .....	.9		.2		.2	
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....			.1	.1	.2	
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.2		.3	.1	.7	.1
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	2.6	.8	3.6	1.2	3.0	3.0
34	Total Revenues .....	Total des recettes .....	480.0	177.6	1,018.0	212.6	1,283.5	263.6
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	323.8	127.7	728.4	155.7	918.7	211.4
37	Rents Paid .....	Loyers payés .....	8.3	3.8	11.8	3.0	10.1	3.9
38	Bond Interest Paid .....	Intérêts obligataires payés .....		.1	.1		.2	.1
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.1	.1	.4	.4	1.0	.3
40	Other Interest Paid .....	Autres intérêts payés .....	2.0	1.4	5.7	2.6	7.9	2.9
41	Capital Cost Allowance .....	Allocation de coût en capital .....	8.8	3.6	18.2	6.2	26.1	9.2
42	Depletion .....	Épuisement .....			.4		.1	
43	Charitable Donations .....	Dons de charité .....	.1		.3		.5	.1
44	Pension Contributions .....	Contrib., caisse de pension .....	.1		.8	.1	1.3	.1
45	Group Insurance Contributions .....	Contrib., assurance collective .....	.3	.2	.9	.2	1.4	.2
46	Write-off Mine Development .....	Amortissement, aménagement minier .....						
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	109.5	55.7	199.8	57.3	255.1	50.7
47	Total Expenses .....	Total des dépenses .....	453.2	192.5	966.7	225.5	1,222.4	278.9
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	26.8	14.9-	51.3	13.0-	61.1	15.3-
49	Total Tax Declared .....	Impôt total déclaré .....	3.7		8.1		10.7	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	3.3		7.0		9.6	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3		1.1		1.1	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	1.3		2.9		3.7	
53	Cash Dividends Paid .....	Dividendes payés en especes .....	4.2	2.2	4.3	1.1	4.1	.6
54	Capital Expenditures .....	Immobilisations .....	12.4	6.4	24.9	15.0	34.8	16.4
55	Sales and Excise Taxes .....	Taxes de ventes et d'accise .....	.7	1.0	4.6	.8	5.4	1.5

TABLEAU 5A - RÉPARTITION DES COMPAGNIES MANUFACTURIÈRES PLEINEMENT ANALYSÉES SELON L'IMPORTANCE DE L'ACTIF TOTAL

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

\$500,000 to à \$999,999		\$1,000,000 to à \$4,999,999		\$5,000,000 to à \$9,999,999		\$10,000,000 to à \$24,999,999		\$25,000,000 to à \$99,999,999		\$100,000,000 and over - \$100,000,000 et plus		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
1,533	323	1,592	352	304	51	174	42	122	20	49	9	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
47.1	4.3	135.6	11.5	71.9	6.7	95.0	7.3	163.6	18.6	202.3	23.0	2
3.2	.2	17.6	2.7	15.6	.6	18.6	.3	38.0	2.4	122.5		3
36.1	4.4	117.9	16.8	73.4	18.4	83.2	9.8	194.2	14.8	436.2	96.3	4
1.5	.2	1.7	.6	1.0	.1	5.4		2.6				5
215.9	32.8	537.8	104.2	284.4	48.0	335.7	62.3	458.7	122.5	846.2	118.9	6
265.3	45.9	735.3	166.8	435.4	86.1	538.1	128.8	1,026.2	159.7	1,490.8	179.6	7
21.9	6.2	64.6	20.3	43.6	4.7	60.3	11.4	178.5	67.7	661.6	140.5	8
411.4	114.7	1,430.3	340.1	944.4	153.2	1,325.9	326.5	3,086.6	527.2	7,417.9	780.5	9
48.1	12.7	203.2	52.0	147.0	42.7	241.5	84.4	741.4	68.4	2,081.2	764.9	10
9.7	1.9	28.7	10.1	14.5	4.2	25.1	1.0	12.5	4.3	8.5	2.1	11
28.3	6.5	73.5	22.7	40.6	6.3	67.0	20.9	93.1	44.7	141.4	119.1	12
221.9-	48.6-	763.4-	137.6-	537.6-	74.2-	714.5-	144.2-	1,735.6-	218.9-	4,022.8-	369.7-	13
866.6	181.1	2,582.9	610.2	1,534.3	296.7	2,081.3	508.6	4,259.8	811.4	9,385.9	1,855.1	14
101.7	41.1	264.6	110.7	108.9	32.5	118.3	54.6	134.5	60.6	51.3	26.9	15
129.5	28.1	282.0	71.0	120.7	31.0	179.1	41.4	315.1	36.2	584.4	90.3	16
21.2	1.4	76.7	2.7	52.6	2.4	82.1	4.5	141.1	6.0	281.6	9.3	17
19.1	8.4	39.7	13.0	7.8	.5	.5		1.3			.5	18
9.1	.5	17.7	8.9	15.1	10.7	53.3	7.8	53.7	64.2	36.6	20.9	19
28.3	4.9	40.8	13.0	6.9	2.4	2.1	1.9	1.4	7.6	2.5	7.9	20
20.3	11.3	96.7	46.4	73.4	21.5	120.5	46.3	334.1	157.9	1,366.6	222.7	21
129.0	46.1	378.9	180.2	250.0	79.4	301.5	178.9	877.3	249.6	1,109.3	289.5	22
43.7	19.8	160.8	37.9	79.6	13.5	62.6	19.3	187.5	13.9	301.7	45.8	23
71.1	17.0	224.5	78.5	178.5	53.0	281.5	93.0	502.7	137.1	1,937.7	448.1	24
301.9	23.3	1,030.0	99.7	653.3	62.2	888.7	86.3	1,732.9	113.2	3,714.1	693.4	25
8.3-	20.8-	29.6-	52.0-	12.5-	12.4-	8.9-	25.4-	21.6-	34.9-			26
1,575.9	234.0	4,261.8	740.4	2,121.3	269.3	2,901.5	501.5	4,555.2	483.6	8,795.4	745.3	27
4.3	.5	5.4	1.7	2.4	5.0	4.1	.5	3.0	1.7	17.3	4.5	28
.4		2.5	.1	.8	.1	.8		2.0		7.5	.2	29
1.3		2.0	.1	1.0				.1		1.4	.1	30
		1.9	.7	.8	.1	2.0		20.2		27.2	.4	31
1.1		10.3	.9	6.3	2.0	10.1	1.1	31.5	6.8	67.9	16.9	32
7.3	1.2	13.5	3.4	6.6	.7	10.5	2.3	6.6-	3.1	24.9-	13.4-	33
1,590.3	235.8	4,297.4	747.3	2,139.2	277.1	2,928.9	505.5	4,605.4	495.2	8,891.8	753.8	34
1,183.7	184.5	3,159.5	609.1	1,527.8	228.9	2,139.5	377.5	3,295.0	384.7	6,574.0	481.2	35
13.2	2.5	20.2	4.9	8.1	1.2	9.5	2.5	11.9	2.9	36.0	6.5	36
.6	.3	3.2	1.7	2.7	.7	6.4	2.5	17.5	6.5	52.9	10.4	37
1.4	.2	1.7	.6	.4	.1	.3	.1	.1	.5	.1	.4	38
8.9	3.1	23.0	8.5	9.7	2.3	12.5	6.0	22.2	10.6	25.0	3.8	39
30.3	6.8	93.1	16.8	54.8	8.4	82.7	16.8	165.0	27.9	485.7	56.7	40
.1		.8	.3	1.1		.7		3.2	.1	40.2	.1	41
1.0		2.6	.1	1.7		1.9		5.0	.1	8.6	.2	42
3.1	.4	9.8	1.3	7.2	.5	10.4	1.6	18.8	1.4	40.5	4.9	43
2.1	.3	6.4	1.0	2.7	.3	3.3	.7	5.4	.1	10.2	.2	44
							.7	2.6	4.5	20.9	36.1	45
267.9	49.9	706.6	133.9	358.9	43.2	433.9	110.6	655.5	76.4	850.6	163.1	46
1,512.4	248.0	4,026.9	778.2	1,975.0	285.6	2,700.9	519.1	4,202.1	515.8	8,144.7	763.6	47
78.0	12.3-	270.5	30.9-	164.3	8.5-	228.0	13.6-	403.3	20.6-	747.1	9.7-	48
19.7		92.6		61.9		89.7		157.9		295.0		49
18.4		88.0		58.8		84.7		150.5		280.4		50
1.3		4.6		3.1		4.9		7.4		14.7		51
5.2		19.1		11.5		15.8		28.2		52.6		52
13.5	.3	56.3	3.4	32.5	5.8	64.7	1.4	155.4	1.5	332.9	7.4	53
43.5	10.8	143.8	48.6	80.6	13.7	102.6	31.8	182.4	36.7	592.0	62.6	54
7.3	.2	30.2	1.4	27.3	1.2	128.9	27.4	281.7	2.9	248.9	23.5	55

TABLE 6 - DISTRIBUTION OF FULLY TABULATED PROFIT COMPANIES BY INCOME CLASSES

1963 TAXATION YEAR

(All money figures in millions of dollars)

			Under \$5,000 — Moins de \$5,000	\$5,000 to à \$9,999	\$10,000 to à \$24,999	\$25,000 to à \$34,999
1	No. Profit Co's .....	Nbre de Cies à profit .....	33,465	14,301	16,204	5,766
	<b>Assets</b>	<b>Actif</b>				
2	Cash .....	Encaisse .....	\$ 156.8	\$ 104.3	\$ 249.8	\$ 122.5
3	Government Securities .....	Titres du gouvernement .....	22.1	10.4	37.4	13.8
4	Other Securities .....	Autres titres .....	466.5	312.1	770.2	291.2
5	Due from Shareholders .....	Dû par actionnaires .....	22.5	12.6	18.9	8.3
6	Accounts Receivable .....	Comptes à recevoir .....	525.2	391.9	772.2	498.5
7	Inventories .....	Inventaires .....	557.4	344.5	804.2	447.3
8	Land .....	Terrains .....	246.3	135.5	251.0	125.3
9	Buildings and Equipment .....	Bâtiments et matériel .....	1,686.5	855.5	1,633.2	886.3
10	Investment in Affiliates .....	Investissement en filiales .....	581.2	182.4	579.9	211.3
11	Intangibles .....	Actif intangible .....	123.9	76.7	100.9	35.5
12	Other Assets .....	Autre actif .....	138.9	93.7	179.4	83.9
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, déprécié et épuisé .....	648.2-	364.7-	725.3-	404.2-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	3,879.2	2,154.8	4,671.7	2,319.7
	<b>Liabilities</b>	<b>Passif</b>				
15	Bank Loans .....	Emprunts en banque .....	394.8	224.6	484.3	268.0
16	Accounts Payable .....	Comptes à payer .....	414.0	272.8	515.6	299.4
17	Tax Liabilities .....	Impôts à payer .....	15.0	18.6	47.5	33.3
18	Due to Shareholders .....	Dû aux actionnaires .....	352.3	195.5	263.9	102.9
19	Deferred Income .....	Revenu différé .....	47.1	33.8	71.3	48.8
20	Mortgage Debt .....	Dettes hypothécaires .....	359.1	180.7	322.6	149.4
21	Other Funded Debt .....	Autre dette fondée .....	204.4	83.0	185.7	76.5
22	Other Liabilities .....	Autre passif .....	549.6	276.6	603.6	286.0
23	Preferred Stock .....	Actions privilégiées .....	434.7	183.7	389.2	147.4
24	Common Stock .....	Actions ordinaires .....	424.8	208.5	570.7	160.9
25	Surplus .....	Surplus .....	758.3	513.5	1,269.1	766.4
26	Less Deficit .....	Moins déficit .....	75.1-	36.4-	51.9-	19.4-
	<b>Revenues</b>	<b>Recettes</b>				
27	Sales .....	Ventes .....	3,872.1	2,849.0	5,948.8	3,633.5
28	Rents Received .....	Loyers reçus .....	105.0	59.6	91.3	55.9
29	Bond Interest Received .....	Intérêts obligataires reçus .....	3.2	1.4	3.5	1.0
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	7.1	6.6	9.4	5.0
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....	17.4	.6	2.1	.5
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	43.2	9.1	48.9	10.8
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	23.6-	15.8	4.3-	15.2
34	Total Revenues .....	Total des recettes .....	4,024.5	2,942.0	6,099.8	3,721.9
	<b>Expenses</b>	<b>Dépenses</b>				
35	Cost of Sales .....	Coût des ventes .....	2,676.7	2,037.2	4,354.1	2,670.2
36	Rents Paid .....	Loyers payés .....	61.3	38.3	65.6	34.2
37	Bond Interest Paid .....	Intérêts obligataires payés .....	4.8	1.6	4.1	1.8
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	20.2	10.6	17.2	8.9
39	Other Interest Paid .....	Autres intérêts payés .....	37.3	23.1	45.5	23.1
40	Capital Cost Allowance .....	Allocation de coût en capital .....	108.8	59.8	109.1	66.9
41	Depletion .....	Épuisement .....	1.3	.4	.7	.8
42	Charitable Donations .....	Dons de charité .....	.5	.7	2.0	1.9
43	Pension Contributions .....	Contrib., caisse de pension .....	1.7	2.1	5.3	4.1
44	Group Insurance Contributions .....	Contrib., assurance collective .....	2.7	2.0	4.3	2.5
45	Write-off Mine Development .....	Amortissement, aménagement minier .....	2.3	.6	.9	
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	1,051.7	668.3	1,242.9	736.5
47	Total Expenses .....	Total des dépenses .....	3,969.3	2,844.8	5,851.7	3,550.9
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	55.2	97.2	248.1	171.0
49	Total Tax Declared .....	Impôt total déclaré .....	6.7	15.2	35.5	25.3
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	6.7	12.7	28.4	21.1
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....		2.5	7.1	4.3
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.1	3.7	12.5	10.2
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	46.9	18.3	70.1	27.5
54	Capital Expenditures .....	Immobilisations .....	183.7	97.8	172.3	113.1
55	Sales and Excise Taxes .....	Taxes de vente et d'accise .....	4.0	2.7	11.4	4.8



TABLEAU 6 - RÉPARTITION PAR CATÉGORIE DE REVENU DES COMPAGNIES À PROFIT PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1963

(En millions de dollars)

\$35,000 to à \$49,999	\$50,000 to à \$99,999	\$100,000 to à \$249,999	\$250,000 to à \$499,999	\$500,000 to à \$999,999	\$1,000,000 to à \$4,999,999	\$5,000,000 and over \$5,000,000 et plus	Total Profit Companies - Total, compagnies à profit	
3,732	2,468	1,782	728	413	391	98	79,348	1
\$ 112.9	\$ 136.7	\$ 219.0	\$ 205.5	\$ 212.3	\$ 415.2	\$ 410.9	\$ 2,346.0	2
28.5	32.9	63.4	40.6	193.8	547.5	283.3	1,273.7	3
265.6	532.3	932.9	489.9	1,379.1	2,950.7	643.1	9,033.5	4
13.0	4.9	3.6	2.8	.6	6.2	2.5	96.0	5
466.2	671.4	960.0	718.1	930.4	1,899.5	2,379.1	10,212.6	6
403.5	502.6	701.9	614.7	643.0	1,655.6	1,935.9	8,610.5	7
130.8	132.8	179.4	120.8	185.6	613.8	1,042.2	3,163.6	8
905.9	1,139.0	1,846.7	1,369.1	1,996.4	7,324.3	14,377.0	34,019.9	9
330.5	563.7	989.3	747.3	802.2	2,577.7	4,360.2	11,925.6	10
31.4	31.8	25.9	29.3	21.8	26.1	11.2	514.7	11
90.1	95.7	145.2	110.4	123.0	313.2	290.7	1,664.0	12
441.3-	565.9-	916.3-	712.4-	931.3-	3,355.4-	6,562.8-	15,627.7-	13
2,337.3	3,277.9	5,151.1	3,736.1	5,556.9	14,974.5	19,173.3	67,232.3	14
270.2	329.7	428.9	254.8	358.7	432.1	366.4	3,812.6	15
291.8	331.0	565.3	343.6	768.9	1,424.8	914.9	6,142.1	16
29.9	47.4	82.3	77.0	91.8	284.9	496.8	1,224.5	17
95.6	59.2	58.7	43.6	10.1	5.9	1.1	1,188.9	18
39.3	56.0	101.9	76.0	76.1	157.4	170.7	878.2	19
94.9	128.1	115.1	37.4	27.3	12.9	6.9	1,434.5	20
116.5	224.6	560.7	300.7	951.4	3,638.4	3,595.9	9,937.6	21
298.7	452.1	999.7	621.3	658.3	1,520.1	2,209.8	8,475.7	22
152.6	279.2	283.9	203.4	163.2	728.8	601.9	3,568.1	23
281.1	387.9	541.0	508.5	860.5	2,626.7	3,625.4	10,196.1	24
686.5	1,008.9	1,450.1	1,283.1	1,603.2	4,183.2	7,183.4	20,705.6	25
19.9-	26.1-	36.5-	13.2-	12.6-	40.8-		331.7-	26
3,231.7	3,807.6	4,986.1	3,907.7	3,924.2	9,754.3	13,799.6	59,714.5	27
26.1	33.2	24.6	21.9	25.1	38.9	22.7	504.5	28
5.0	3.4	5.0	4.5	15.1	30.9	16.2	89.3	29
3.1	11.0	14.7	8.4	27.4	74.1	.9	167.7	30
.5	10.9	7.7	12.1	38.8	31.1	159.4	281.0	31
13.1	37.2	58.4	47.9	24.8	130.7	109.8	533.9	32
16.2	9.6-	21.9-	24.8-	14.8-	59.4-	133.2-	244.3-	33
3,295.7	3,893.8	5,074.6	3,977.8	4,040.5	10,000.7	13,975.4	61,046.7	34
2,371.9	2,785.8	3,559.5	2,784.6	2,729.8	6,543.1	9,160.2	41,673.2	35
26.9	31.5	33.5	25.2	18.8	71.3	77.7	484.3	36
3.6	5.6	20.6	12.2	35.4	133.8	139.7	363.1	37
5.9	6.0	6.3	2.3	2.8	1.0	.4	81.6	38
22.9	34.0	54.6	31.4	44.6	82.1	78.4	477.1	39
71.5	74.2	107.3	84.8	121.8	371.4	759.5	1,935.0	40
1.5	1.5	3.8	4.0	7.3	23.7	96.2	141.3	41
1.5	2.2	3.2	2.4	3.2	8.6	13.6	39.8	42
4.3	6.4	9.9	8.4	12.0	33.3	89.1	176.4	43
2.2	3.6	4.4	3.3	3.3	8.0	14.2	50.3	44
.2	.4	2.9	1.1	3.9	32.6	25.6	70.6	45
637.7	770.7	989.0	764.7	774.8	1,899.8	2,034.6	11,570.5	46
3,150.2	3,721.8	4,794.9	3,724.4	3,757.7	9,208.4	12,489.2	57,063.4	47
145.5	171.9	279.7	253.3	282.8	792.3	1,486.2	3,983.3	48
25.0	43.9	89.1	94.1	106.2	312.4	609.2	1,362.5	49
21.5	40.1	83.2	88.0	100.0	291.1	572.1	1,264.8	50
3.5	3.8	5.8	6.1	6.2	21.3	37.0	97.8	51
8.4	10.1	16.8	16.2	18.6	50.3	102.5	249.5	52
31.8	68.5	107.8	96.9	116.0	382.0	648.5	1,614.2	53
110.2	120.3	162.2	127.7	179.0	535.2	1,143.6	2,945.0	54
4.5	9.3	17.2	31.6	138.7	186.5	368.6	779.3	55

TABLE 7 - DISTRIBUTION OF TAXABLE CORPORATION INCOME BY PROVINCES AND INDUSTRIAL DIVISIONS

TABLEAU 7 - RÉPARTITION DU REVENU IMPOSABLE DES CORPORATIONS PAR PROVINCE ET PAR DIVISION INDUSTRIELLE

1963 TAXATION YEAR - ANNÉE D'IMPOSITION 1963

(All money figures in millions of dollars - En millions de dollars)

PROVINCE		Agriculture, Forestry, Fishing, Mining, Quarrying Oil Wells — <i>Agriculture, exploitation forestière, pêche, mines, carrières, puits d'huile</i>	Man- ufac- turing — <i>Fabri- cation</i>	Con- struc- tion — <i>Cons- truc- tion</i>	Trans- porta- tion, Communi- cation, Other Utili- ties — <i>Trans- port, communi- cations, autres services d'utilité publique</i>	Whole- sale and Retail Trade — <i>Com- merce de gros et de détail</i>	Fi- nance — <i>Fi- nance</i>	Serv- ices — <i>Ser- vices</i>	TOTAL — <i>TOTAL</i>
		\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland .....	<i>Terre-Neuve .....</i>	1.7	20.4	5.9	14.7	8.7	4.5	0.8	56.7
Prince Edward Island ...	<i>Île du Prince-Édouard .....</i>		1.9	0.3	0.9	2.1	4.9	0.2	10.3
Nova Scotia .....	<i>Nouvelle-Écosse .....</i>	4.6	24.6	2.2	11.1	15.5	12.7	1.6	72.3
New Brunswick .....	<i>Nouveau-Brunswick .....</i>	1.0	29.3	2.0	4.6	14.5	8.5	1.1	61.0
Quebec .....	<i>Québec .....</i>	57.3	500.8	29.2	108.9	151.8	146.5	29.6	1,024.1
Ontario .....	<i>Ontario .....</i>	82.0	1,026.1	44.3	135.5	221.9	221.8	44.2	1,775.8
Manitoba .....	<i>Manitoba .....</i>	5.9	60.7	4.4	18.6	30.2	34.7	6.2	160.7
Saskatchewan .....	<i>Saskatchewan .....</i>	15.6	27.7	4.2	27.0	27.4	14.0	3.7	119.6
Alberta .....	<i>Alberta .....</i>	33.7	77.4	12.5	54.9	52.4	33.9	11.9	276.7
British Columbia .....	<i>Colombie-Britannique .....</i>	48.7	196.0	8.6	48.7	64.6	47.8	17.1	431.5
Yukon .....	<i>Yukon .....</i>	0.3	0.1	0.1	0.5	0.3	0.2	0.1	1.6
Northwest Territories, ...	<i>Territoires du N.-O. ....</i>	0.5	0.3	1.3	0.5	0.2	0.1	0.1	3.0
Other .....	<i>Autres .....</i>		1.2	0.4	0.6	0.2	17.3	0.3	20.0
Total .....	<i>Total .....</i>	251.3	1,966.5	115.4	426.5	589.8	546.9	116.9	4,013.0

## HISTORICAL TABLES 1 AND 1A - TABLEAUX HISTORIQUES 1 ET 1A

YEARLY RECORD OF ALL TAXABLE CORPORATIONS - RELEVÉ ANNUEL DE TOUTES LES CORPORATIONS IMPOSABLES

1 TAXATION YEARS 1944-1963 - 1 ANNÉES D'IMPOSITION 1944-1963

(All money figures in millions of dollars - En millions de dollars)

Year — Année	COMPANIES REPORTING A PROFIT COMPAGNIES DÉCLARANT UN PROFIT					COMPANIES REPORTING A LOSS COMPAGNIES DÉCLARANT UNE PERTE			ALL COMPANIES TOUTES LES COMPAGNIES	
	Number of Companies — Nombre de compagnies	Current Year Profit — Profit d'année courante	Less Prior Year Loss Deducted — Moins perte d'année antérieure déduite	Taxable Income (Column 3 Minus 4) — Revenu imposable (colonnes 3 moins 4)	Total Tax Declared — Impôt total déclaré	Number of companies — Nombre de compagnies	Current Year Loss — Perte d'année courante	Loss Deducted From Prior Year Profit — Perte déduite sur profit d'année antérieure	Number of Companies — Nombre de compagnies	Current Year Profits Less Losses (Column 3 Minus 8) — Profits d'année courante moins pertes (colonnes 3 moins 8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		\$	\$	\$	\$		\$	\$		\$
1944	20,023	1,194.1	2.8	1,191.3	674.9 <sup>(1)</sup>	7,709	37.9	0.7	27,732	1,156.2
1945	21,331	1,198.8	2.8	1,196.0	673.3 <sup>(1)</sup>	8,601	38.7	1.6	29,932	1,160.1
1946	23,563	1,393.0	5.6	1,387.4	666.6 <sup>(1)</sup>	9,742	59.4	5.0	33,305	1,333.6
1947	27,272	1,776.5	11.1	1,765.4	652.2 <sup>(1)</sup>	12,804	72.9	3.1	40,076	1,703.6
1948	27,997	1,945.9	14.0	1,931.9	588.1 <sup>(1)</sup>	16,323	91.6	3.4	44,320	1,854.3
1949	28,570	1,864.6	16.7	1,847.9	572.0	17,991	109.9	4.8	46,561	1,754.7
1950	31,239	2,359.1	24.9	2,334.2	760.0	18,336	102.5	2.9	49,575	2,256.6
1951	33,720	2,795.3	38.4	2,756.9	1,164.1	19,276	119.2	12.3	52,996	2,676.1
1952	35,228	2,653.9	36.3	2,617.6	1,238.9 <sup>(2)</sup>	20,368	147.4	17.1	55,596	2,506.5
1953	37,545	2,666.0	39.9	2,626.1	1,161.2 <sup>(2)</sup>	22,869	184.6	20.7	60,414	2,481.4
1954	39,152	2,423.4	44.9	2,378.5	1,020.7 <sup>(2)</sup>	26,417	291.8	22.9	65,569	2,131.6
1955	44,774	2,943.0	74.5	2,868.5	1,192.5 <sup>(2)</sup>	26,886	241.6	12.7	71,660	2,701.4
1956	52,517	3,315.9	93.4	3,222.5	1,329.9 <sup>(2)</sup>	27,280	337.3	15.0	79,797	2,978.6
1957	55,023	3,165.9	67.5	3,098.4	1,146.7 <sup>(2)</sup>	32,321	464.9	24.1	87,344	2,701.0
1958	59,251	3,098.2	102.0	2,996.2	1,070.6 <sup>(2)</sup>	36,453	446.2	29.0	95,704	2,652.0
1959	67,413	3,565.5	98.8	3,466.7	1,314.3 <sup>(2)</sup>	38,803	425.9	21.2	106,216	3,139.6
1960	68,579	3,492.7	110.2	3,382.5	1,290.2 <sup>(2)</sup>	49,274	524.5	33.7	117,853	2,968.2
1961	72,290	3,623.9	119.4	3,504.5	1,323.0 <sup>(2)</sup>	54,740	601.5	34.7	127,030	3,022.4
1962	78,241	3,942.7	193.7	3,749.0	1,383.2 <sup>(3)</sup>	57,304	689.2	42.6	135,545	3,253.5
1963	87,310	4,252.0	234.9	4,017.2	1,469.1 <sup>(3)</sup>	56,974	672.7	35.2	144,284	3,579.3

1A CALENDAR YEARS 1944-1962 - 1A ANNÉES CIVILES 1944-1962

(All money figures in millions of dollars - En millions de dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		\$	\$	\$	\$		\$	\$		\$
1944	—	1,215.3	2.6	1,212.7	687.4 <sup>(1)</sup>	—	37.1	0.8	—	1,178.2
1945	—	1,211.6	3.0	1,208.6	675.8 <sup>(1)</sup>	—	40.8	1.7	—	1,170.8
1946	—	1,436.2	6.4	1,429.8	657.5 <sup>(1)</sup>	—	60.4	5.0	—	1,375.8
1947	—	1,794.4	11.5	1,782.9	631.2 <sup>(1)</sup>	—	76.0	3.2	—	1,718.4
1948	—	1,946.5	15.1	1,931.4	568.0	—	97.0	3.9	—	1,849.5
1949	—	1,865.1	16.7	1,848.4	586.6	—	115.8	4.5	—	1,749.3
1950	—	2,456.1	27.2	2,428.9	782.5	—	97.3	4.4	—	2,358.8
1951	—	2,752.4	37.8	2,714.6	1,179.3	—	131.5	14.0	—	2,620.9
1952	—	2,687.1	37.2	2,649.9	1,271.6 <sup>(2)</sup>	—	153.6	17.7	—	2,533.5
1953	—	2,656.3	41.0	2,615.3	1,137.8 <sup>(2)</sup>	—	198.4	20.4	—	2,457.9
1954	—	2,443.3	47.9	2,395.4	1,021.5 <sup>(2)</sup>	—	295.9	21.7	—	2,147.4
1955	—	3,001.9	79.3	2,922.6	1,213.4 <sup>(2)</sup>	—	265.7	13.2	—	2,736.2
1956	—	3,377.6	97.1	3,280.5	1,337.9 <sup>(2)</sup>	—	361.6	17.3	—	3,016.0
1957	—	3,186.0	70.7	3,115.3	1,131.6 <sup>(2)</sup>	—	490.6	26.8	—	2,695.4
1958	—	3,177.6	102.2	3,075.4	1,081.4 <sup>(2)</sup>	—	449.2	25.7	—	2,728.4
1959	—	3,541.2	95.5	3,445.6	1,316.3 <sup>(2)</sup>	—	446.9	25.0	—	3,094.4
1960	—	3,468.1	113.0	3,355.2	1,278.5 <sup>(2)</sup>	—	542.3	34.0	—	2,925.7
1961	—	3,647.5	130.0	3,517.5	1,325.0 <sup>(2)</sup>	—	632.6	36.3	—	3,014.8
1962	—	4,021.7	204.6	3,817.1	1,396.3 <sup>(3)</sup>	—	691.1	42.2	—	3,330.5

(1) Includes Excess Profits Tax - (1) Comprend l'impôt sur les surplus de bénéfices.

(2) Includes Old Age Security Tax - (2) Comprend l'impôt de sécurité de la vieillesse.

(3) Includes Provincial Income Tax collected by the Federal Government, and Old Age Security Tax.

(3) Comprend l'impôt provincial sur le revenu perçu par le gouvernement fédéral et l'impôt de sécurité de la vieillesse.





### *Section III*

Estate Tax Statistics  
1964-65 Fiscal Years

Statistique de l'impôt sur les successions  
Années financières 1964-1965

## SECTION III

### ESTATE TAX STATISTICS

#### *Introduction*

The Dominion Succession Duty Act came into force on June 14, 1941, and applies to the estates of all persons dying between that date and December 31, 1958. The estates of persons whose death occurred on or after January 1, 1959, are taxed according to the Estate Tax Act, which has replaced the Dominion Succession Duty Act. Collections under these Acts for the government fiscal years from 1942 to 1965 inclusive for Canada as a whole are shown in Section I of this report. Tables 1, and 2 in this section provide detailed information regarding Estate Tax assessments made during the fiscal year 1964-65.

#### RATES OF TAX AND EXEMPTIONS— ESTATE TAX

In the case of persons domiciled in Canada, the Estate Tax is computed on the aggregate taxable value of the estate at rates set out in Section 8 of the Act. The aggregate taxable value is the value of the property of the estate after deducting the debts, the exempt property and the allowable exemptions. The rates prescribed are shown in the table below.

The estate tax payable may be reduced by credits allowed for provincial succession duties, foreign taxes, gift taxes paid, and a notch credit. No estate with aggregate net value less than \$50,000 is taxable.

#### **Exemptions—DOMICILED DECEDENTS—**

A basic exemption of \$40,000 is allowed all estates.

An additional exemption of \$20,000 is allowed in the case of a deceased male person survived by a spouse, or in the case of a deceased female person survived by an infirm spouse and a child under 21 or dependent.

For each surviving child, under 21 or dependent, where a widow or infirm widower survives, \$10,000; for each such surviving orphan child, \$15,000.

Gifts to charitable organizations, governmental bodies, and normal and reasonable gifts are exempted.

#### **NON-DOMICILED DECEDENTS—**

Where total estate in Canada is less than \$5,000, the estate is wholly exempt. By a Convention with the United States this figure is increased to \$15,000 for estates of citizens or domiciliaries of that country.

There are Conventions or Agreements with France, Great Britain, Ireland, South Africa and the United States.

### STATISTIQUE DE L'IMPÔT SUR LES SUCCESSIONS

#### *Avant-propos*

La Loi fédérale sur les droits successoraux, entrée en vigueur le 14 juin 1941, s'applique aux successions de toutes les personnes décédées entre cette date et le 31 décembre 1958. Les successions de personnes dont le décès s'est produit le ou après le premier janvier 1959 sont imposées d'après la Loi de l'impôt sur les biens transmis par décès (ci-après appelé impôt sur les successions) qui a remplacé la Loi fédérale sur les droits successoraux. On trouvera dans la section I du présent rapport les perceptions effectuées en vertu de ces lois dans l'ensemble du Canada pour les années financières 1942 à 1965 inclusivement du gouvernement. On trouvera aux tableaux 1 et 2 de la présente section des renseignements détaillés sur les cotisations d'impôt sur les successions établies pendant l'année financière 1964-1965.

#### TAUX D'IMPÔT ET EXEMPTIONS— IMPÔT SUR LES SUCCESSIONS

Dans le cas de personnes domiciliées au Canada, l'impôt sur les successions se calcule sur la valeur globale imposable de la succession aux taux fixés à l'article 8 de la loi. La valeur globale imposable est la valeur des biens dépendant de la succession après déduction des dettes, des biens exemptés et des exemptions permises. Les taux prescrits sont donnés dans le tableau ci-après.

L'impôt sur les successions payable peut être réduit à raison des dégrèvements autorisés aux titres des droits provinciaux de successions, des impôts étrangers, de l'impôt payé sur les dons et de tout dégrèvement d'ajustement. N'est pas imposable toute succession dont la valeur globale nette est inférieure à \$50,000.

#### **Exemptions—PERSONNES DÉCÉDANT DOMICILIÉES AU CANADA—**

Une exemption de base de \$40,000 est accordée à toutes les successions.

Une exemption supplémentaire de \$20,000 est accordée dans le cas d'une personne du sexe masculin décédée dont le conjoint survit, ou dans le cas d'une personne du sexe féminin décédée laissant un conjoint qui souffre d'une infirmité et un enfant âgé de moins de 21 ans ou à charge.

Pour chaque enfant survivant âgé de moins de 21 ans ou à charge, si une veuve ou un veuf infirme survit, \$10,000; pour chaque tel enfant survivant et orphelin, \$15,000.

Sont exemptés les dons aux organismes charitables ou gouvernementaux et les dons normaux et raisonnables.

#### **PERSONNES DÉCÉDANT DOMICILIÉES HORS DU CANADA—**

Lorsque la valeur totale des biens dépendant d'une succession au Canada est inférieure à \$5,000, la succession est exemptée intégralement. En vertu d'une convention conclue avec les États-Unis, ce chiffre est porté à \$15,000 dans le cas des successions de citoyens de ce pays ou des personnes qui y ont leur domicile.

Des conventions ou ententes ont été conclues avec la France, la Grande-Bretagne, l'Irlande, l'Union sud-africaine et les États-Unis.



Rates—In case of persons domiciled in Canada

Taxable Value of Estate	Rate of Tax
First \$ 5,000	10%
Second 5,000	12
Third 5,000	14
Fourth 5,000	16
Next 20,000	18
Next 20,000	20
Next 40,000	22
Next 50,000	24
Next 50,000	26
Next 75,000	28
Next 75,000	30
Next 100,000	32
Next 100,000	34
Next 100,000	36
Next 100,000	38
Next 100,000	40
Next 100,000	42
Next 150,000	44
Next 200,000	46
Next 250,000	48
Next 250,000	50
Next 200,000	52
Remainder	54

Rates—In case of persons domiciled outside Canada—  
15%

Taux—Dans le cas de personnes domiciliées au Canada

Valeur imposable de la succession	Taux de l'impôt
1 <sup>re</sup> tranche de \$ 5,000	10 p. 100
2 <sup>e</sup> tranche de 5,000	12
3 <sup>e</sup> tranche de 5,000	14
4 <sup>e</sup> tranche de 5,000	16
Tranche suivante de 20,000	18
Tranche suivante de 20,000	20
Tranche suivante de 40,000	22
Tranche suivante de 50,000	24
Tranche suivante de 50,000	26
Tranche suivante de 75,000	28
Tranche suivante de 75,000	30
Tranche suivante de 100,000	32
Tranche suivante de 100,000	34
Tranche suivante de 100,000	36
Tranche suivante de 100,000	38
Tranche suivante de 100,000	40
Tranche suivante de 100,000	42
Tranche suivante de 150,000	44
Tranche suivante de 200,000	46
Tranche suivante de 250,000	48
Tranche suivante de 250,000	50
Tranche suivante de 200,000	52
Reste	54

Taux—dans le cas de personnes domiciliées hors du  
Canada—15 p. 100

TABLE 1 - TABLEAU 1

## TAXABLE ESTATES ASSESSED BY PROVINCE - SUCCESSIONS IMPOSABLES COTISÉES PAR PROVINCE

## ESTATE TAX - 1964-1965 - IMPÔT SUR LES SUCCESSIONS

(All money figures in thousands of dollars - En milliers de dollars)

Province of Assessment	Province de cotisation	Number of Estates - Nombre de successions	Aggregate Net Value - Valeur globale nette	Less Exempt Property - Moins biens exemptés	Less Basic & Survivor Exemptions - Moins exemptions de base et de survivants	Aggregate Taxable Value - Valeur imposable globale	Tax on Taxable Value - Impôt sur la valeur imposable	Less Total Credits - Moins total des dégrèvements	Less Re-Assessments - Moins nouvelles cotisations	Net Estate Tax - Montant net d'impôt sur les successions
			\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland	Terre-Neuve	25	6,499	84	1,310	5,105	1,611	42	35	1,564
P.E.I.	Î.P.-É.	11	1,630	17	570	1,043	223	18	3	202
Nova Scotia	N.-É.	127	16,296	156	6,525	9,615	2,101	43	6	2,052
New Brunswick	N.-B.	99	14,315	135	5,030	9,150	2,223	27	122	2,074
Quebec	Québec	1,050	230,605	14,797	54,720	161,088	50,666	25,209	965	24,492
Ontario	Ontario	2,271	369,196	16,179	116,095	236,922	61,645	30,750	1,184	29,711
Manitoba	Manitoba	202	28,634	300	10,440	17,894	4,093	158	5-	3,940
Saskatchewan	Sask.	325	33,042	162	17,175	15,705	2,930	36	28	2,866
Alberta	Alberta	393	45,493	567	20,505	24,421	4,908	105	123	4,680
B.C. & Y.T.	C.-B. et T.Y.	585	72,530	1,144	29,450	41,936	8,849	4,372	247	4,230
Estates:	Successions:									
Domiciled	Domiciliées	5,088	818,240	33,541	261,820	522,879	139,279	60,760	2,708	75,811
Foreign	Étrangères	1,550	70,192 <sup>(a)</sup>	-	-	70,192	10,528	466	802	9,260
Grand Total	Total global	6,638	888,432	33,541	261,820	593,071	149,807	61,226	3,510	85,071

TABLE 2 - TABLEAU 2

## TAXABLE CANADIAN DOMICILED ESTATES BY SIZE - SUCCESSIONS IMPOSABLES DOMICILIÉES AU CANADA SELON LEUR IMPORTANCE

(All money figures in thousands of dollars - En milliers de dollars)

Size of Estate - Importance de la succession	Number of Estates - Nombre de successions	Aggregate Net Value - Valeur globale nette	Tax On Taxable Value - Impôt sur la valeur imposable	Total Assets - Actif total	Real Estate & Mortgages, - Biens-fonds et hypothèques	Stocks & Shares - Actions	Bonds & Debentures - Obligations	Life Insurance - Assurance-vie	Annuities, Pensions - Rentes, pensions	Other Assets - Autre actif
		\$	\$	\$	\$	\$	\$	\$	\$	\$
\$ 50,000 - 74,999	1,751	110,651	3,785	115,905	34,065	19,166	22,963	7,394	3,593	28,72
75,000 - 99,999	1,128	98,061	5,858	102,939	29,181	17,933	16,786	11,813	4,159	23,03
100,000 - 124,999	608	67,890	5,727	71,593	17,898	15,439	10,944	8,567	2,562	16,18
125,000 - 149,999	365	49,985	5,478	52,180	13,368	13,688	8,140	5,547	1,024	10,41
150,000 - 199,999	431	73,776	9,737	77,355	17,653	20,370	11,936	8,723	1,589	17,08
200,000 - 299,999	374	90,319	14,920	95,085	20,000	31,538	14,804	8,416	976	19,33
300,000 - 399,999	161	55,544	10,845	57,102	9,752	22,272	9,632	4,245	950	10,23
400,000 - 499,999	92	40,834	9,030	42,556	6,863	16,856	5,665	3,105	531	9,53
500,000 - 599,999	52	28,602	6,918	29,587	3,455	13,052	6,665	1,596	50	4,70
600,000 - 699,999	30	19,366	4,739	20,389	1,854	8,990	2,998	1,773	200	4,53
700,000 - 799,999	14	10,447	2,841	11,136	595	5,065	1,647	600	71	3,13
800,000 - 899,999	13	11,017	2,862	11,201	1,603	6,069	1,401	326	114	1,63
900,000 - 999,999	4	3,709	1,095	3,755	469	1,346	842	291	85	70
1,000,000 & over-et plus	65	158,039	55,444	161,685	12,158	87,160	23,107	5,433	98	33,73
Total	5,088	818,240 <sup>(b)</sup>	139,279	852,468	168,914	278,944	137,530	67,829	16,002	183,23

(a) Includes only assets located in Canada. Comprend seulement l'actif situé au Canada.

(b) The difference between the Aggregate Net Value and the Total Assets is the amount of the allowances for General Debts and Quick Succession.  
La Différence entre la valeur nette globale et l'actif total est le montant des déductions relatives des dettes générales et des successions consécutives.















1966 EDITION

PART I

# TAXATION STATISTICS

1964

Analyzing the Returns of  
INDIVIDUALS for the  
**1964** TAXATION YEAR

DEPARTMENT OF NATIONAL REVENUE—TAXATION DIVISION

3.2  
12th  
S6  
.1











DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

# 1966 TAXATION STATISTICS

## PART ONE – INDIVIDUALS

Analyzing 1964 T1 Individual Income Tax Returns

*Authorized for Publication by*

**THE HONOURABLE E. J. BENSON**

*Minister of National Revenue*

Roger Duhamel, F.R.S.C., Queen's Printer and Controller of Stationery, Ottawa 1966

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# INTRODUCTION

This book is the twenty-first in the annual series of publications of Taxation Statistics, and continues the practice of one volume dealing with individuals, while a second volume (Part 2) deals with corporations.

The publication is available in English and French.

The material in this book is based upon a stratified random sample of Individual Income Tax Returns filed for the taxation or calendar year 1964, correctly expanded to represent all such returns filed during the period. The final date for the filing of these returns without penalty was April 30th, 1965, but late-filed returns continued to be sampled and analyzed until December 7, 1965.

Analytical tables appear in three groups: four tables summarizing returns by income, occupation, cities and age and showing percentages of income and tax in each group precede the main body of basic tables, which are then followed by historical tables. The Notes referring to the basic tables now appear on the table to which they refer, rather than being shown together as in the past. The textual material which describes in detail the sampling system and the various components of the items and the rate schedule now appears near the end of the book.

J. GEAR MCENTYRE,  
*Deputy Minister of  
National Revenue for Taxation.*

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## SUMMARY TABLES

These Summary Tables are based upon taxable income tax returns. Where averages are shown, these are also for taxable returns only.



## SUMMARY TABLE 1

*Taxable Returns by Selected Cities - 1964*

Cities Arranged Alphabetically and Showing Position in order of Average Income	Rank	Number	INCOME			TOTAL TAX		
			Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
			\$	\$		\$	\$	
Albarni.....	14	7,403	5,035	37.3	.15	535	4.0	.1
Barrie.....	27	8,018	4,848	38.9	.15	521	4.2	.1
Belleville.....	36	11,506	4,717	54.3	.22	511	5.9	.2
Brampton.....	7	13,350	5,151	68.8	.27	606	8.1	.3
Brandon.....	77	9,086	4,236	38.5	.15	418	3.8	.1
Brantford.....	39	23,087	4,705	108.6	.43	534	12.3	.4
Brockville.....	52	7,650	4,527	34.6	.14	504	3.9	.1
Calgary.....	13	104,001	5,039	524.0	2.08	588	61.1	2.2
Cap de la Madeleine.....	81	6,909	4,092	28.3	.11	265	1.8	.0
Charlottetown.....	83	6,378	4,028	25.7	.10	385	2.5	.0
Chatham.....	25	11,127	4,874	54.2	.22	556	6.2	.2
Chicoutimi.....	47	11,075	4,605	51.0	.20	327	3.6	.1
Corner Brook.....	29	5,266	4,800	25.3	.10	487	2.6	.0
Cornwall.....	55	12,707	4,481	56.9	.23	444	5.6	.2
Dartmouth.....	68	14,088	4,370	61.6	.24	425	6.0	.2
Drummondville.....	84	10,801	4,023	43.4	.17	293	3.2	.1
Edmonton.....	38	124,493	4,706	585.8	2.33	522	65.0	2.3
Ft. William—Pt. Arthur.....	37	34,025	4,709	160.2	.64	492	16.7	.6
Fredericton.....	59	9,766	4,448	43.4	.17	477	4.7	.1
Galt.....	63	13,928	4,410	61.4	.24	461	6.4	.2
Granby.....	82	10,705	4,079	43.7	.17	314	3.4	.1
Guelph.....	40	18,549	4,698	87.1	.35	521	9.7	.3
Halifax.....	46	39,704	4,619	183.4	.73	518	20.6	.7
Hamilton.....	11	141,826	5,115	725.4	2.88	608	86.3	3.0
Hull.....	58	29,612	4,454	131.9	.52	364	10.8	.4
Jacques Cartier.....	79	10,174	4,198	42.7	.17	286	2.9	.0
Jonquière.....	31	8,528	4,780	40.8	.16	309	2.6	.0
Kamloops.....	24	8,338	4,921	41.0	.16	536	4.5	.0
Kelowna.....	43	6,751	4,628	31.2	.12	486	3.3	.0
Kingston.....	41	22,674	4,680	106.1	.42	531	12.0	.0
Kirkland Lake.....	56	4,766	4,474	21.3	.08	447	2.1	.0
Kitchener—Waterloo.....	28	45,319	4,806	217.8	.87	561	25.4	.0
Lethbridge.....	57	12,649	4,463	56.5	.22	440	5.6	.0
London.....	34	69,023	4,766	328.9	1.31	554	38.2	1.0
Longueuil.....	26	8,368	4,853	40.6	.16	436	3.6	.0
Medicine Hat.....	72	7,870	4,312	33.9	.13	393	3.1	.0
Moncton.....	69	15,906	4,347	69.1	.27	429	6.8	.0
Montreal.....	17	682,101	4,953	3,378.8	13.42	509	346.9	12.0
Moose Jaw.....	67	10,245	4,371	44.8	.18	465	4.8	.0
Nanaimo.....	15	7,620	5,016	38.2	.15	554	4.2	.0
New Westminster.....	18	38,406	4,949	190.1	.76	527	20.3	.0
Niagara Falls.....	30	18,993	4,785	90.9	.36	509	9.7	.0
North Bay.....	44	12,031	4,620	55.6	.22	481	5.8	.0
Orillia.....	50	7,082	4,562	32.3	.13	454	3.2	.0
Oshawa.....	4	29,537	5,242	154.8	.62	661	19.5	.0
Ottawa.....	8	124,172	5,144	638.8	2.54	624	77.4	2.0
Owen Sound.....	53	6,791	4,520	30.7	.12	454	3.1	.0
Pembroke.....	78	6,465	4,223	27.3	.11	399	2.6	.0
Penticton.....	51	4,614	4,532	20.9	.08	466	2.2	.0
Peterborough.....	23	20,720	4,922	102.0	.41	542	11.2	.0
Portage la Prairie.....	88	3,817	3,775	14.4	.06	354	1.4	.0
Port Colborne.....	45	6,848	4,620	31.6	.13	456	3.1	.0
Prince Albert.....	76	7,691	4,238	32.6	.13	418	3.2	.0
Prince George.....	20	10,300	4,940	50.9	.20	559	5.8	.0
Prince Rupert.....	10	5,287	5,125	27.1	.11	612	3.2	.0
Quebec.....	42	97,134	4,672	453.8	1.80	419	40.7	1.0
Red Deer.....	60	8,319	4,448	37.0	.15	443	3.7	.0
Regina.....	32	45,144	4,776	215.6	.86	577	26.0	.0
Rouyn & Noranda.....	73	8,737	4,312	37.7	.15	346	3.0	.0
St. Catharines.....	5	35,863	5,184	185.9	.74	604	21.7	.0
St. Hyacinthe.....	86	8,982	3,978	35.7	.14	323	2.9	.0
St. Jean.....	85	8,569	4,011	34.4	.14	299	2.6	.0
St. Jérôme.....	87	8,289	3,945	32.7	.13	304	2.5	.0
Saint John, N.B.....	70	25,749	4,343	111.8	.44	419	10.8	.0
St. Johns, Nfld.....	64	24,226	4,405	106.7	.42	481	11.7	.0
St. Thomas.....	74	10,262	4,307	44.2	.18	455	4.7	.0
Sarnia.....	2	19,975	5,340	106.7	.42	610	12.2	.0
Saskatoon.....	48	34,472	4,594	158.4	.63	526	18.1	.0

Note: Taxable returns only are included in the data shown for cities on this page. For further information see Table 5. For information on non-taxable returns for these cities see Table 6.

## SUMMARY TABLE 1

*Taxable Returns by Selected Cities - 1964*

Cities Arranged Alphabetically and Showing Position in Order of Average Income	Rank	Number	INCOME			TOTAL TAX		
			Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Ault Ste. Marie.....	1	23,416	5,417	126.8	.50	632	14.8	.54
Bawinigan.....	33	9,687	4,771	46.2	.18	355	3.4	.13
Berbrooke.....	65	22,706	4,396	99.8	.40	380	8.6	.32
Stratford.....	62	8,701	4,432	38.6	.15	471	4.1	.15
Udbury—Copper Cliff.....	22	33,867	4,927	166.9	.66	523	17.7	.65
Windsor—Glacé Bay.....	75	23,264	4,268	99.3	.39	354	8.2	.30
Wetford Mines.....	21	4,417	4,938	21.8	.09	392	1.7	.06
Wilmans.....	66	11,577	4,380	50.7	.20	419	4.8	.18
Windsor.....	12	762,741	5,104	3,893.2	15.47	669	510.0	18.75
Windsor—Rossland.....	9	5,989	5,140	30.8	.12	571	3.4	.13
Windsor-Rivières.....	54	16,715	4,519	75.5	.30	358	6.0	.22
Windsor.....	71	4,853	4,319	21.0	.08	405	2.0	.07
Windsorfield.....	80	7,339	4,125	30.3	.12	288	2.1	.08
Windsor.....	6	250,820	5,162	1,294.7	5.14	651	163.2	6.00
Windsor.....	35	51,979	4,757	247.2	.98	515	26.8	.98
Windsor.....	19	13,687	4,948	67.7	.27	551	7.5	.28
Windsor.....	16	5,404	5,005	27.0	.11	559	3.0	.11
Windsor.....	3	61,075	5,278	322.4	1.28	612	37.4	1.37
Windsor.....	49	173,070	4,594	795.1	3.16	529	91.6	3.37
Windsor.....	61	9,305	4,448	41.4	.16	473	4.4	.16
Specified Cities.....		3,744,479	4,893	18,322.7	72.75	555	2,077.2	76.41

Note: Taxable returns only are included in the data shown for cities on this page. For further information see Table 5. For information on non-taxable returns for these cities see Table 6.

## SUMMARY TABLE 2

*Taxable Returns by Income Classes - 1964*

Income Class Based on Total Income		Number	INCOME			TOTAL TAX		
			Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$1,000.....		28,763	14.8	.06	.06	1.7	.06	.06
\$ 1,000 to 1,100.....		2,944	3.1	.01	.07	.3	.01	.07
1,100 to 1,200.....		63,206	72.8	.29	.36	.7	.03	.10
1,200 to 1,300.....		73,320	91.5	.36	.72	1.7	.06	.16
1,300 to 1,400.....		65,792	88.8	.35	1.08	2.4	.09	.25
1,400 to 1,500.....		66,040	95.7	.38	1.46	3.2	.12	.37
1,500 to 1,600.....		68,721	106.5	.42	1.88	4.3	.16	.53
1,600 to 1,700.....		72,383	119.5	.47	2.35	5.0	.18	.71
1,700 to 1,800.....		76,537	133.8	.53	2.89	6.1	.22	.93
1,800 to 1,900.....		77,748	143.7	.57	3.46	7.2	.27	1.20
1,900 to 2,000.....		78,020	152.1	.60	4.06	8.2	.30	1.50
2,000 to 2,100.....		80,747	165.4	.66	4.72	9.5	.35	1.85
2,100 to 2,200.....		85,286	183.3	.73	5.45	10.4	.38	2.23
2,200 to 2,300.....		91,115	204.9	.81	6.26	12.3	.45	2.68
2,300 to 2,400.....		87,968	206.6	.82	7.08	13.2	.49	3.17
2,400 to 2,500.....		90,198	220.9	.88	7.96	14.2	.52	3.69
2,500 to 2,600.....		90,703	231.2	.92	8.88	15.6	.57	4.26
2,600 to 2,700.....		94,056	249.1	.99	9.87	17.0	.62	4.88
2,700 to 2,800.....		96,868	266.2	1.06	10.92	18.3	.67	5.55
2,800 to 2,900.....		95,196	271.3	1.08	12.00	19.0	.70	6.25
2,900 to 3,000.....		97,127	286.5	1.14	13.14	20.1	.74	7.00
3,000 to 3,100.....	101,003	307.9	1.22	14.36	21.7	.80	.77	7.77
3,100 to 3,200.....		97,721	307.7	1.22	15.58	22.0	.81	8.58
3,200 to 3,300.....		93,501	303.8	1.21	16.79	22.6	.83	9.41
3,300 to 3,400.....		98,278	329.1	1.31	18.10	23.9	.88	10.29
3,400 to 3,500.....		97,406	336.0	1.33	19.43	25.0	.92	11.21
3,500 to 3,600.....		97,509	346.1	1.37	20.81	26.3	.97	12.18
3,600 to 3,700.....		97,701	356.4	1.42	22.22	27.4	1.01	13.19
3,700 to 3,800.....	101,775	381.5	1.52	23.74	29.6	1.09	1.09	14.28
3,800 to 3,900.....		98,320	378.5	1.50	25.24	29.8	1.10	15.38
3,900 to 4,000.....	101,040	399.0	1.58	26.83	31.6	1.16	1.16	16.54
4,000 to 4,100.....		102,503	415.0	1.65	28.48	33.6	1.24	17.78
4,100 to 4,200.....		94,922	393.8	1.56	30.04	31.6	1.16	18.94
4,200 to 4,300.....	100,148	425.5	1.69	31.73	35.1	1.29	1.29	20.23
4,300 to 4,400.....		95,644	416.1	1.65	33.38	33.9	1.25	21.48
4,400 to 4,500.....		96,023	427.1	1.70	35.08	35.2	1.29	22.77
4,500 to 4,600.....		93,079	423.3	1.68	36.76	35.4	1.30	24.07
4,600 to 4,700.....		89,304	415.2	1.65	38.41	34.7	1.28	25.35
4,700 to 4,800.....		87,174	413.9	1.64	40.05	35.5	1.31	26.66
4,800 to 4,900.....		87,494	424.3	1.69	41.74	36.0	1.32	27.98
4,900 to 5,000.....		83,293	412.3	1.64	43.38	35.6	1.31	29.29
5,000 to 5,500.....	388,993	2,038.7	8.10	51.48	184.8	6.79	36.79	66.08
5,500 to 6,000.....	303,113	1,739.4	6.91	58.39	166.1	6.11	42.90	72.19
6,000 to 7,000.....	416,490	2,684.7	10.66	69.05	275.9	10.15	52.05	82.34
7,000 to 8,000.....	233,897	1,742.4	6.92	75.97	194.7	7.16	59.21	89.50
8,000 to 9,000.....	135,542	1,146.1	4.55	80.52	138.8	5.10	64.31	94.60
9,000 to 10,000.....	84,600	800.2	3.18	83.70	103.9	3.82	68.13	98.42
10,000 to 15,000.....	151,904	1,801.1	7.15	90.86	267.6	9.84	78.97	99.26
15,000 to 20,000.....	43,158	735.7	2.92	93.78	140.2	5.16	83.13	99.42
20,000 to 25,000.....	19,122	423.6	1.68	95.46	96.2	3.54	86.67	99.96
25,000 to 50,000.....	22,946	756.8	3.01	98.47	211.5	7.78	94.45	99.99
50,000 to 100,000.....	4,129	268.1	1.07	99.53	94.4	3.47	98.92	99.99
100,000 to 200,000.....	654	84.8	.34	99.87	34.3	1.26	99.99	99.99
200,000 and over.....	95	32.2	.15	100.00	14.1	.51	100.00	99.99
Total.....	5,301,219	25,174.0	100.00	100.00	2,719.2	100.00	100.00	99.99

Note: For further information see Tables 2, 8, 11, 13.



## SUMMARY TABLE 3

*Taxable Returns by Occupation - 1964*

Occupation	Number	INCOME			TOTAL TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Doctors & Surgeons.....	15,182	21,474	326.0	1.30	5,495	83.4	3.07
Lawyers & Notaries.....	8,328	17,282	143.9	.57	4,225	35.2	1.29
Engineers & Architects.....	2,621	16,801	44.0	.17	4,063	10.6	.39
Dentists.....	5,102	14,909	76.1	.30	3,157	16.1	.59
Accountants.....	4,793	13,021	62.4	.25	2,647	12.7	.47
Investors.....	116,082	6,883	799.0	3.17	984	114.3	4.20
Salesmen.....	59,723	6,722	401.5	1.59	867	51.8	1.90
Entertainers & Artists.....	4,262	5,948	25.4	.10	836	3.6	.13
Other Professionals.....	8,884	5,811	51.6	.21	802	7.1	.26
Business Proprietors (See below).....	224,153	5,703	1,278.3	5.09	684	153.3	5.65
Property Owners.....	44,370	5,270	233.8	.93	721	32.0	1.18
Fishermen.....	5,755	5,020	28.9	.11	526	3.0	.11
Farmers.....	106,614	4,943	527.0	2.09	491	52.3	1.92
Employees (See below).....	4,606,207	4,534	20,882.4	82.95	461	2,123.2	78.08
Unclassified.....	10,200	3,851	39.3	.16	429	4.4	.16
Pensioners.....	78,943	3,221	254.3	1.01	206	16.2	.60
Total.....	5,301,219	4,749	25,174.0	100.00	513	2,719.2	100.00

**Proprietors:**

Finance.....	1,738	14,843	25.8	.10	3,854	6.7	.25
Real Estate.....	2,233	8,626	19.3	.08	1,490	3.3	.12
Insurance Agents.....	4,310	8,607	37.1	.15	1,324	5.7	.21
Wholesale Trade.....	9,665	7,817	75.6	.30	1,184	11.4	.42
Business Services.....	2,072	6,980	14.5	.06	989	2.0	.08
Manufacturing.....	11,612	6,296	73.1	.29	848	9.8	.36
Other Business.....	2,281	5,976	13.6	.05	920	2.1	.08
Retail Trade.....	82,954	5,830	483.6	1.92	672	55.7	2.05
Recreation Services.....	2,471	5,765	14.2	.06	748	1.8	.07
Construction.....	31,090	5,618	174.7	.69	609	18.9	.70
Forestry.....	2,634	5,582	14.7	.06	642	1.7	.06
Other Services.....	53,181	4,678	248.8	.99	490	26.1	.96
Public Utilities.....	17,912	4,657	83.4	.33	439	7.9	.29
Total.....	224,153	5,703	1,278.3	5.08	684	153.3	5.65

**Employees:**

Teachers & Professors.....	192,840	5,087	981.0	3.90	577	111.2	4.09
Federal Government.....	206,873	4,876	1,008.6	4.01	477	98.7	3.63
Municipal Governments.....	190,688	4,739	903.6	3.59	419	79.8	2.94
Provincial Governments.....	217,499	4,623	1,005.5	3.99	437	95.1	3.50
Business Enterprises.....	3,466,634	4,574	15,856.7	62.99	471	1,634.3	60.10
Unclassified.....	54,422	3,414	185.8	.74	326	17.7	.65
Institutions.....	277,251	3,395	941.3	3.74	311	86.3	3.17
Total.....	4,606,207	4,534	20,882.4	82.96	461	2,123.2	78.08

Note: For further information see Tables 3, 9, 12, 13.

## SUMMARY TABLE 4

*Taxable Returns by Age and Sex - 1964*

Age Group	Number	INCOME			TOTAL TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
<b>All Taxpayers</b>							
		\$	\$		\$	\$	
Under 25.....	967,195	2,840	2,747.3	10.91	245	236.5	8.6
25 — 29.....	611,866	4,217	2,580.3	10.25	404	247.1	9.0
30 — 34.....	576,985	5,013	2,892.2	11.49	496	285.9	10.1
35 — 39.....	571,356	5,420	3,096.9	12.30	569	325.2	11.1
40 — 44.....	558,171	5,520	3,081.0	12.24	605	337.6	12.0
45 — 49.....	454,703	5,574	2,534.7	10.07	640	291.1	10.0
50 — 54.....	424,146	5,468	2,319.4	9.21	659	279.6	10.0
55 — 59.....	342,199	5,462	1,869.1	7.42	687	235.2	8.1
60 — 64.....	242,561	5,276	1,279.8	5.08	673	163.2	6.1
65 — 69.....	122,227	5,300	647.9	2.57	623	76.2	2.6
70 & over.....	182,094	4,897	891.8	3.54	559	101.8	3.5
Total Stating Age.....	5,053,503	4,737	23,940.5	95.10	510	2,579.4	94.0
Grand Total.....	5,301,219	4,749	25,174.0	100.00	513	2,719.2	100.0
<b>Males</b>							
		\$			\$	\$	
Under 25.....	569,910	3,107	1,770.8	8.67	276	157.5	6.0
25 — 29.....	446,654	4,658	2,080.6	10.19	447	199.6	8.0
30 — 34.....	453,255	5,524	2,503.6	12.26	549	248.7	10.0
35 — 39.....	437,470	6,115	2,675.3	13.10	651	284.9	12.0
40 — 44.....	412,348	6,321	2,606.6	12.77	708	292.1	12.0
45 — 49.....	329,479	6,424	2,116.7	10.37	759	250.2	11.0
50 — 54.....	307,757	6,247	1,922.5	9.42	778	239.4	10.0
55 — 59.....	252,192	6,116	1,542.5	7.56	795	200.5	8.0
60 — 64.....	184,499	5,815	1,072.9	5.26	763	140.7	6.1
65 — 69.....	90,159	5,755	518.9	2.54	703	63.4	2.6
70 & over.....	117,634	5,230	615.2	3.01	640	75.3	3.0
Total Stating Age.....	3,601,357	5,394	19,425.5	95.15	598	2,152.3	94.0
Grand Total.....	3,774,343	5,409	20,415.1	100.00	601	2,267.9	100.0
<b>Females</b>							
		\$			\$	\$	
Under 25.....	397,285	2,458	976.5	20.52	199	79.0	17.0
25 — 29.....	165,212	3,025	499.7	10.50	288	47.5	10.0
30 — 34.....	123,730	3,141	388.6	8.17	301	37.2	8.0
35 — 39.....	133,886	3,149	421.6	8.86	300	40.2	8.0
40 — 44.....	145,823	3,253	474.4	9.97	313	45.6	10.0
45 — 49.....	125,224	3,339	418.1	8.79	326	40.9	9.0
50 — 54.....	116,389	3,410	396.9	8.34	346	40.2	8.0
55 — 59.....	90,007	3,629	326.6	6.86	385	34.7	7.0
60 — 64.....	58,062	3,565	207.0	4.35	387	22.5	4.0
65 — 69.....	32,068	4,023	129.0	2.71	399	12.8	2.0
70 & over.....	64,460	4,291	276.6	5.81	410	26.4	5.0
Total Stating Age.....	1,452,146	3,109	4,515.0	94.88	294	427.1	94.0
Grand Total.....	1,526,876	3,117	4,758.8	100.00	296	451.3	100.0

Note: For further information see: Tables 4, 11, 12.

## BASIC TABLES

Negative figures are indicated by a minus sign (—) following the figure.

Money figures may not add to total due to rounding.

A blank in a column of money figures indicates nil or too small to be expressed (Under \$500).





TABLE 1

*General Statement by Province*1964 TAXATION YEAR  
(All money figures in millions of dollars)

	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax Payable	Federal Income Tax Payable	Provincial Income Tax Payable	Old Age Security Tax Payable
<b>Taxable Returns</b>		\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	66,795	283.2	146.3	136.9	26.5	18.5	4.0	4.0
Prince Edward Island...	14,183	53.9	27.9	26.0	4.8	3.3	.7	.8
Nova Scotia.....	147,402	617.1	313.3	303.8	56.6	38.9	8.5	9.2
New Brunswick.....	110,092	453.7	234.2	219.4	41.4	28.5	6.2	6.7
Quebec.....	1,376,496	6,399.1	2,985.1	3,414.0	583.8	487.9		95.9
Ontario.....	2,185,994	10,734.1	4,413.3	6,320.8	1,264.5	894.4	196.0	174.0
Manitoba.....	248,674	1,102.0	511.8	590.2	119.8	79.2	23.1	17.6
Saskatchewan.....	214,486	987.9	451.6	536.3	108.1	72.2	20.6	15.3
Alberta.....	364,806	1,700.5	755.4	945.2	182.8	127.8	27.8	27.2
British Columbia.....	552,791	2,739.9	1,129.9	1,610.0	314.3	221.0	48.5	44.9
Territories & Non-Res...	19,500	102.6	33.3	69.3	16.5	14.0	1.0	1.5
Canada.....	5,301,219	25,174.0	11,002.1	14,171.8	2,719.2	1,985.7	336.4	397.1

<b>Non-Taxable Returns</b>		\$	\$
Newfoundland.....	42,854	62.1	94.2
Prince Edward Island...	6,961	9.6	14.0
Nova Scotia.....	61,167	83.6	121.8
New Brunswick.....	55,385	73.8	109.5
Quebec.....	385,132	519.6	752.7
Ontario.....	477,849	563.7	841.6
Manitoba.....	76,473	97.1	142.2
Saskatchewan.....	71,430	106.8	146.2
Alberta.....	117,498	146.0	227.3
British Columbia.....	116,901	138.2	205.7
Territories & Non-Res...	6,723	3.4	9.8
Canada.....	1,418,373	1,803.9	2,665.0

NOTE: This table shows the most significant income and tax statistics by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxpayer was located on 31st December 1964, as reported on the front of the T1 return. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Territories and Non-residents". In all other provincial tables, the allocation is on the basis of the taxpayer's address at the time of filing. The amounts of Federal Tax Payable, Provincial Tax Payable, and Old Age Security Tax Payable are as assessed. Money figures in this table are in millions of dollars, while all other tables have the amounts of money expressed in thousands of dollars.

<b>All Returns</b>		\$	\$
Newfoundland.....	109,649	345.3	240.5
Prince Edward Island...	21,144	63.5	41.9
Nova Scotia.....	208,569	700.7	435.1
New Brunswick.....	165,477	527.5	343.7
Quebec.....	1,761,628	6,918.7	3,737.8
Ontario.....	2,663,843	11,297.8	5,254.9
Manitoba.....	325,147	1,199.1	654.1
Saskatchewan.....	285,916	1,094.6	597.8
Alberta.....	482,304	1,846.6	982.7
British Columbia.....	669,692	2,878.1	1,335.6
Territories & Non-Res...	26,223	106.0	43.1
Canada.....	6,719,592	26,977.9	13,667.1

TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300
Number of Taxable Returns.....	1	28,763	2,944	63,206	73,321
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	13,078	2,768	67,663	84,081
Business Income.....	3	132	45	1,714	2,169
Professional Income.....	4	116	23	57	29
Commission Income.....	5	59		304	26
Farm or Fishing Income.....	6	37	43	698	94
Old Age Pension Income.....	7	29		18	1
Alimony Received.....	8	10		4	5
Gross Dividends.....	9	118	13	284	54
Bond and Bank Interest.....	10	349	77	833	1,521
Rental Income.....	11	642	83	427	54
Annuity Income.....	12	3		10	4
Estate Income.....	13	49	4	213	25
Mortgage Interest.....	14	69	24	284	39
Other Canadian Investment Income.....	15	25		15	1
Foreign Investment Income.....	16			15	2
Miscellaneous Income.....	17	63	50	235	36
Total Income Assessed.....	18	14,779	3,084	72,774	91,521
Exemptions and Deductions					
Personal Exemptions.....	19	8,542	1,702	61,737	72,051
Pension Contributions.....	20	66	30	117	3
Retirement Savings Premiums.....	21		19	18	
Standard Deductions.....	22	2,059	264	6,130	6,811
Medical Claims.....	23	44	10	73	2
Charitable Donations.....	24	1		156	4
Union Dues.....	25			4	
Alimony Paid.....	26				
Other Deductions.....	27	59	11	59	1
Total Exemptions and Deductions.....	28	10,772	2,036	68,295	80,111
Taxable Income Assessed.....	29	4,007	1,047	4,479	11,411
Tax Payable					
Federal Tax Payable.....	30	1,259	187	521	1,0
Provincial Tax Payable.....	31	199	32	68	1
Old Age Security Tax Payable.....	32	285	49	159	4
Total Tax Payable.....	33	1,744	268	748	1,6
Foreign Tax Credit.....	34	1			
Dividend Tax Credit.....	35	19	1	10	
Number of Non-Taxable Returns.....	1	714,460	101,931	36,206	31,2
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	348,123	86,322	29,880	26,0
Business Income.....	3	16,876	4,800	2,385	1,6
Professional Income.....	4	219	18	162	
Commission Income.....	5	1,948	775	611	2
Farm or Fishing Income.....	6	19,295	4,960	2,304	2,4
Old Age Pension Income.....	7	8,143	2,798	2,792	4,5
Alimony Received.....	8	249	150	93	1
Gross Dividends.....	9	2,594	830	356	2
Bond and Bank Interest.....	10	9,109	2,540	1,315	1,8
Rental Income.....	11	3,697	1,526	647	6
Annuity Income.....	12	437	349	18	1
Estate Income.....	13	461	348	49	1
Mortgage Interest.....	14	2,532	678	334	3
Other Canadian Investment Income.....	15	281	71	59	
Foreign Investment Income.....	16	61	59	51	
Miscellaneous Income.....	17	3,073	869	286	4
Total Income Assessed.....	18	337,363	107,093	41,342	38,6
Exemptions and Deductions					
Personal Exemptions.....	19	816,875	121,933	58,308	55,2
Pension Contributions.....	20	774	210	217	1
Retirement Savings Premiums.....	21	20	20	20	
Standard Deductions.....	22	71,118	10,011	3,418	2,6
Medical Claims.....	23	619	93	276	4
Charitable Donations.....	24	47	149	97	1
Union Dues.....	25	39	11	23	
Alimony Paid.....	26	279	15	7	
Other Deductions.....	27	3,072	1,397	1,930	1,9
Total Exemptions and Deductions.....	28	892,843	133,838	64,296	60,7



TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR

\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700	\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	\$1,000 to \$2,000	\$2,000 to \$2,100	I T E M
65,792	66,040	68,721	72,383	76,537	77,748	78,020	644,711	80,747	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
81,653	87,873	98,824	105,259	116,600	126,300	133,486	904,509	145,670	2
2,008	2,722	2,468	2,538	3,464	3,168	3,145	23,435	3,615	3
266	285	295	463	305	555	528	3,030	321	4
249	316	235	516	541	647	688	3,761	623	5
1,174	1,199	1,227	1,191	1,495	1,688	1,570	11,224	1,756	6
8	41	72	3,155	4,173	4,033	4,316	15,834	4,550	7
82	64	127	98	48	110	249	834	435	8
385	427	480	789	1,020	1,120	1,544	6,610	937	9
1,571	1,324	1,372	3,111	3,154	3,402	3,739	20,108	4,377	10
343	576	291	803	693	760	658	5,180	1,015	11
16	30	10	46	198	108	194	659	268	12
340	148	130	171	515	508	382	2,662	272	13
414	365	495	626	698	572	907	4,775	852	14
53	10	12	85	61	145	62	457	72	15
34	7	32	5	84	125	67	402	9	16
158	297	448	610	755	449	539	3,904	648	17
88,753	95,683	106,518	119,468	133,804	143,690	152,075	1,007,385	165,418	18
64,571	65,810	68,214	75,640	81,345	82,789	83,855	657,720	88,484	19
325	358	386	419	540	640	666	3,851	757	20
8		6	13	21	26	13	128	27	21
5,998	5,979	6,210	6,327	6,672	6,667	6,484	57,556	6,808	22
417	548	444	713	729	901	1,292	5,384	1,057	23
508	552	700	959	1,112	1,320	1,533	7,265	1,612	24
26	19	29	71	68	72	82	385	101	25
5		9	7	44		13	77	46	26
294	610	931	1,238	1,640	1,362	1,485	7,798	1,167	27
72,151	73,876	76,929	85,387	92,171	93,776	95,422	740,163	100,059	28
16,602	21,807	29,589	34,081	41,633	49,914	56,653	267,221	65,359	29
1,559	2,045	2,733	3,171	3,807	4,560	5,150	24,831	5,957	30
228	311	415	494	611	724	837	3,873	954	31
639	847	1,156	1,337	1,637	1,966	2,234	10,452	2,585	32
2,426	3,203	4,303	5,002	6,055	7,250	8,221	39,155	9,496	33
2	1	1		4	9	2	19	2	34
34	33	37	67	78	92	109	480	119	35
30,181	34,598	33,517	28,671	24,261	28,448	29,492	378,520	34,342	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
25,113	30,303	30,674	30,359	27,496	33,695	36,331	356,185	43,391	2
2,264	2,818	3,087	3,482	3,261	4,867	5,514	34,081	9,295	3
107	95	162	35	78	116	216	1,023	626	4
476	235	314	276	549	701	709	4,878	753	5
2,883	4,233	4,603	4,707	5,175	6,445	7,574	45,369	8,776	6
4,552	5,977	6,555	3,632	2,629	2,656	2,924	39,036	2,263	7
221	46	94	59	206	62	39	1,083	66	8
744	463	783	249	136	202	320	4,382	357	9
2,126	3,440	2,623	1,548	1,113	1,570	1,406	19,521	1,694	10
857	578	1,794	1,283	970	760	894	10,002	1,309	11
62	148	122	34	17	137	75	1,104	70	12
26	227	80	75		9	176	1,165	129	13
448	848	528	605	327	452	674	5,195	724	14
101	169	26	9	45	60	44	657	77	15
30	10	5	3	11	35	23	244		16
702	527	502	872	454	813	586	6,054	950	17
40,713	50,117	51,952	47,229	42,467	52,579	57,507	529,979	70,479	18
54,915	66,548	64,775	60,494	55,706	64,911	69,408	672,266	80,668	19
86	236	148	114	103	133	117	1,490	222	20
	6	3	16		9	1	84	4	21
2,892	3,302	3,146	2,650	2,243	2,665	2,726	35,956	3,188	22
316	263	367	500	423	536	879	4,127	1,136	23
88	126	158	148	152	147	194	1,363	199	24
8	3	3	9	2	12	3	78	11	25
27	21	33	25	78	47	58	377	105	26
1,798	1,519	1,403	791	341	231	530	11,718	435	27
60,131	72,024	70,036	64,745	59,048	68,691	73,915	727,458	85,967	28

TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	\$2,100 to \$2,200	\$2,200 to \$2,300	\$2,300 to \$2,400	\$2,400 to \$2,500
Number of Taxable Returns.....	1	85,286	91,115	87,968	90,198
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	159,112	179,004	182,413	195,402
Business Income.....	3	5,210	4,697	5,594	7,158
Professional Income.....	4	570	773	359	646
Commission Income.....	5	784	1,374	1,108	1,097
Farm or Fishing Income.....	6	2,202	2,437	2,964	3,514
Old Age Pension Income.....	7	4,680	5,041	4,419	3,689
Alimony Received.....	8	112	51	188	250
Gross Dividends.....	9	1,630	2,247	1,385	1,331
Bond and Bank Interest.....	10	5,135	4,817	4,522	4,150
Rental Income.....	11	1,237	926	804	1,180
Annuity Income.....	12	358	274	252	264
Estate Income.....	13	612	907	739	625
Mortgage Interest.....	14	964	1,410	1,190	776
Other Canadian Investment Income.....	15	48	62	82	100
Foreign Investment Income.....	16	37	135	95	114
Miscellaneous Income.....	17	569	739	504	613
Total Income Assessed.....	18	183,259	204,896	206,617	220,910
Exemptions and Deductions					
Personal Exemptions.....	19	99,847	108,134	104,778	112,566
Pension Contributions.....	20	991	1,190	1,294	1,575
Retirement Savings Premiums.....	21	19	40	60	25
Standard Deductions.....	22	7,163	7,484	7,267	7,339
Medical Claims.....	23	976	1,397	1,412	1,610
Charitable Donations.....	24	1,710	2,097	1,980	2,335
Union Dues.....	25	106	122	133	159
Alimony Paid.....	26	14	31	138	52
Other Deductions.....	27	1,045	1,000	834	938
Total Exemptions and Deductions.....	28	111,871	121,496	117,896	126,599
Taxable Income Assessed.....	29	71,387	83,401	88,722	94,310
Tax Payable					
Federal Tax Payable.....	30	6,508	7,740	8,333	9,008
Provincial Tax Payable.....	31	1,059	1,264	1,356	1,484
Old Age Security Tax Payable.....	32	2,823	3,301	3,512	3,737
Total Tax Payable.....	33	10,390	12,305	13,201	14,225
Foreign Tax Credit.....	34	2	8	7	10
Dividend Tax Credit.....	35	166	191	170	156
Number of Non-Taxable Returns.....	1	24,014	25,271	25,401	22,242
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	30,540	37,800	37,392	34,085
Business Income.....	3	7,007	5,503	7,176	7,157
Professional Income.....	4	217	187	317	286
Commission Income.....	5	675	483	595	833
Farm or Fishing Income.....	6	6,528	6,462	8,344	7,253
Old Age Pension Income.....	7	2,100	2,421	2,000	1,622
Alimony Received.....	8	126	226	176	144
Gross Dividends.....	9	221	446	242	547
Bond and Bank Interest.....	10	1,337	1,000	1,266	950
Rental Income.....	11	935	582	963	804
Annuity Income.....	12	171	175	21	11
Estate Income.....	13	21	119	11	31
Mortgage Interest.....	14	736	668	571	241
Other Canadian Investment Income.....	15	112	118	27	21
Foreign Investment Income.....	16	44	47	54	31
Miscellaneous Income.....	17	766	640	504	251
Total Income Assessed.....	18	51,538	56,879	59,661	54,400
Exemptions and Deductions					
Personal Exemptions.....	19	60,225	65,893	66,792	61,301
Pension Contributions.....	20	141	234	191	231
Retirement Savings Premiums.....	21	33	1	10	11
Standard Deductions.....	22	2,057	2,258	2,270	1,961
Medical Claims.....	23	631	569	658	56
Charitable Donations.....	24	351	341	301	34
Union Dues.....	25	25	8	12	1
Alimony Paid.....	26		53	31	
Other Deductions.....	27	95	404	189	22
Total Exemptions and Deductions.....	28	63,558	69,761	70,453	64,661

TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR									
\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	\$2,000 to \$3,000	\$3,000 to \$3,100	\$3,100 to \$3,200	\$3,200 to \$3,300	1 T E M
90,703	94,056	96,868	95,196	97,127	909,264	101,003	97,721	93,501	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
204,767	219,490	236,030	237,304	252,854	2,012,046	272,273	271,500	267,818	2
6,301	7,575	8,949	9,493	9,431	68,022	10,989	13,334	10,551	3
783	904	716	851	989	6,912	813	1,020	811	4
1,361	1,377	1,421	1,851	2,468	13,464	3,105	1,921	2,365	5
2,991	4,312	4,305	5,112	4,518	34,111	5,699	4,838	6,262	6
4,481	4,379	4,606	4,268	4,631	44,744	4,046	3,241	3,976	7
71	90	254	411	289	2,151	506	484	299	8
1,568	1,428	1,709	1,874	2,114	16,221	2,003	1,692	2,232	9
4,628	5,126	4,081	5,301	5,131	47,269	4,600	4,644	5,136	10
1,244	812	1,357	1,329	1,257	11,162	890	1,509	1,091	11
262	245	382	267	216	2,786	215	343	398	12
568	602	559	534	353	5,770	601	738	561	13
1,303	1,554	921	1,525	1,362	11,857	1,301	1,483	1,626	14
113	94	88	183	82	922	100	132	104	15
61	46	264	175	94	1,030	161	101	88	16
698	1,095	527	799	672	6,863	548	715	434	17
231,200	249,126	266,169	271,276	286,460	2,285,332	307,850	307,695	303,753	18
113,864	123,857	131,240	131,616	138,801	1,153,186	149,355	148,648	141,490	19
1,831	2,136	2,467	2,367	3,127	17,734	3,036	3,369	3,822	20
23	82	89	109	67	542	93	73	99	21
7,273	7,597	7,810	7,445	7,525	73,710	7,909	7,452	7,020	22
1,510	1,458	2,116	2,131	2,232	15,900	2,082	2,422	2,438	23
2,543	2,601	2,553	2,912	3,233	23,577	3,397	3,543	3,516	24
153	175	181	173	228	1,532	211	225	277	25
133	158	105	149	76	903	60	298	176	26
924	911	691	812	854	9,175	950	794	1,026	27
128,253	138,975	147,252	147,716	156,143	1,296,260	167,092	166,825	159,863	28
102,947	110,152	118,917	123,560	130,317	989,072	140,758	140,871	143,890	29
9,880	10,816	11,604	12,126	12,840	94,812	13,912	14,063	14,523	30
1,605	1,780	1,952	1,950	2,120	15,524	2,249	2,301	2,404	31
4,084	4,366	4,715	4,901	5,172	39,195	5,587	5,590	5,715	32
15,568	16,962	18,271	18,978	20,132	149,531	21,747	21,954	22,641	33
12	5	16	13	15	89	15	20	5	34
197	174	207	252	266	1,897	278	220	299	35
23,291	20,512	15,994	14,109	14,920	220,096	12,073	11,474	11,305	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
36,049	32,159	28,016	26,742	27,114	333,287	23,420	24,413	23,166	2
7,765	9,887	6,245	5,342	6,862	72,241	6,280	5,564	6,249	3
100	278	153	331	213	2,706	443	95	140	4
660	644	558	535	657	6,393	732	332	765	5
8,341	8,142	6,268	5,492	7,142	72,747	4,538	4,206	5,536	6
2,323	708	737	502	335	15,010	213	350	54	7
136	36	42	107	312	1,370	6			8
107	158	45	97	133	2,349	78	16	32	9
1,135	965	776	174	382	9,688	410	278	272	10
1,381	852	299	607	367	8,099	188	291	74	11
73	4	114			745	44		12	12
13	89	39		9	469		8	84	13
782	242	333	151	207	4,662	221	79	80	14
148	102	2	1	113	730	12	1	67	15
54			4		236	15			16
354	113	264	123	218	4,186	138	529	205	17
59,420	54,380	43,892	40,209	44,063	534,920	36,740	36,161	36,736	18
64,599	58,580	46,814	43,667	45,710	594,256	39,768	37,243	37,651	19
258	266	250	153	199	2,146	209	234	199	20
2	18	11	9	16	113	29		13	21
2,050	1,800	1,308	1,223	1,306	19,429	997	904	979	22
446	481	857	480	461	6,278	410	562	332	23
418	295	392	232	235	3,106	296	347	265	24
25	20	14	21	6	155	63	28	15	25
73	42	33			336	103	44	45	26
510	171	413	323	620	3,388	428	453	216	27
68,381	61,673	50,091	46,107	48,552	629,208	42,302	39,815	39,715	28



TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

		1 T M	\$3,300 to \$3,400	\$3,400 to \$3,500	\$3,500 to \$3,600	\$3,600 to \$3,700
Number of Taxable Returns.....	1	98,278	97,406	97,509	97,700	
Sources of Income		\$	\$	\$	\$	
Wages and Salaries.....	2	292,596	297,095	309,812	319,360	
Business Income.....	3	11,953	12,709	11,880	11,470	
Professional Income.....	4	788	1,385	1,323	1,060	
Commission Income.....	5	2,902	2,539	2,604	3,340	
Farm or Fishing Income.....	6	6,073	6,160	6,513	7,600	
Old Age Pension Income.....	7	3,395	3,436	2,859	2,640	
Alimony Received.....	8	305	689	169	480	
Gross Dividends.....	9	1,688	1,977	1,985	1,610	
Bond and Bank Interest.....	10	4,678	5,300	4,687	5,000	
Rental Income.....	11	940	1,142	1,049	780	
Annuity Income.....	12	128	229	51	390	
Estate Income.....	13	927	881	697	560	
Mortgage Interest.....	14	1,456	1,434	1,367	1,260	
Other Canadian Investment Income.....	15	194	258	188	120	
Foreign Investment Income.....	16	234	245	58	120	
Miscellaneous Income.....	17	829	484	809	510	
Total Income Assessed.....	18	329,085	335,964	346,051	356,390	
Exemptions and Deductions						
Personal Exemptions.....	19	157,751	159,105	161,667	166,420	
Pension Contributions.....	20	3,996	4,878	4,940	4,990	
Retirement Savings Premiums.....	21	143	70	86	130	
Standard Deductions.....	22	7,324	7,347	7,360	7,220	
Medical Claims.....	23	2,661	2,496	2,339	2,300	
Charitable Donations.....	24	3,979	3,891	3,943	4,290	
Union Dues.....	25	301	285	307	340	
Alimony Paid.....	26	200	175	230	110	
Other Deductions.....	27	1,031	837	1,289	1,000	
Total Exemptions and Deductions.....	28	177,386	179,084	182,161	186,840	
Taxable Income Assessed.....	29	151,699	156,880	163,891	169,550	
Tax Payable						
Federal Tax Payable.....	30	15,399	16,089	16,918	17,600	
Provincial Tax Payable.....	31	2,484	2,709	2,849	3,000	
Old Age Security Tax Payable.....	32	6,024	6,236	6,512	6,700	
Total Tax Payable.....	33	23,907	25,033	26,279	27,300	
Foreign Tax Credit.....	34	24	12	17	10	
Dividend Tax Credit.....	35	240	296	298	200	
Number of Non-Taxable Returns.....	1	8,059	7,422	7,500	6,100	
Sources of Income		\$	\$	\$	\$	
Wages and Salaries.....	2	18,237	18,163	18,435	16,600	
Business Income.....	3	3,994	3,416	4,542	2,300	
Professional Income.....	4	23	17	176	200	
Commission Income.....	5	193	302	439	2,300	
Farm or Fishing Income.....	6	3,663	3,112	2,662	2,300	
Old Age Pension Income.....	7	282	108	80	200	
Alimony Received.....	8			2		
Gross Dividends.....	9	92	6	45	200	
Bond and Bank Interest.....	10	329	174	106	200	
Rental Income.....	11	28	15	35	100	
Annuity Income.....	12	6	35	4		
Estate Income.....	13	8	14	10		
Mortgage Interest.....	14	88	108	40		
Other Canadian Investment Income.....	15	3	5	8		
Foreign Investment Income.....	16			1		
Miscellaneous Income.....	17	57	143	35		
Total Income Assessed.....	18	26,947	25,617	26,622	22,300	
Exemptions and Deductions						
Personal Exemptions.....	19	27,001	25,251	26,665	22,500	
Pension Contributions.....	20	281	268	275	200	
Retirement Savings Premiums.....	21	4	10	9	400	
Standard Deductions.....	22	583	573	609	100	
Medical Claims.....	23	985	572	544	100	
Charitable Donations.....	24	321	226	169	100	
Union Dues.....	25	20	18	11	400	
Alimony Paid.....	26	3	1	2		
Other Deductions.....	27	356	540	343	400	
Total Exemptions and Deductions.....	28	29,554	27,459	28,629	24,700	

TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR

\$3,700 to \$3,800	\$3,800 to \$3,900	\$3,900 to \$4,000	\$3,000 to \$4,000	\$4,000 to \$4,100	\$4,100 to \$4,200	\$4,200 to \$4,300	\$4,300 to \$4,400	\$4,400 to \$4,500	I T E M
101,775	98,320	101,040	984,254	102,503	94,922	100,148	95,644	96,023	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
342,722	343,103	362,162	3,078,443	373,625	356,653	386,776	377,263	391,900	2
13,244	12,187	12,982	121,307	13,975	12,706	14,414	14,094	13,403	3
848	898	1,188	10,142	961	1,621	1,010	1,002	678	4
2,645	3,170	3,469	28,068	3,960	3,863	3,783	4,042	3,833	5
7,476	6,771	7,211	64,612	9,161	6,284	6,134	7,117	7,023	6
3,005	1,900	2,639	31,138	2,403	2,465	2,412	2,069	1,707	7
211	562	177	3,890	593	596	301	500	2	8
2,068	1,831	1,259	18,354	2,327	1,781	2,155	1,871	1,843	9
5,311	4,518	4,613	48,496	4,675	4,440	4,777	4,111	3,547	10
870	979	471	9,730	378	166	702	849	541	11
197	173	119	2,252	96	219	344	165	158	12
543	306	622	6,439	307	523	706	542	841	13
1,465	1,114	1,327	13,838	1,489	1,593	1,181	1,552	666	14
211	142	46	1,499	279	42	115	113	153	15
165	108	70	1,356	100	143	76	196	190	16
540	759	606	6,234	675	748	606	631	630	17
381,522	378,521	398,959	3,445,795	415,004	393,846	425,492	416,118	427,115	18
175,950	172,611	183,005	1,616,007	185,878	178,640	187,473	185,852	189,153	19
5,980	6,404	6,857	48,280	7,294	6,999	8,361	8,693	9,431	20
110	180	211	1,196	151	168	228	265	198	21
7,540	7,035	7,178	73,387	7,279	6,628	7,021	6,577	6,550	22
2,974	3,184	3,152	26,051	3,400	2,999	3,474	3,737	3,290	23
4,373	4,685	5,065	40,684	4,932	5,318	5,247	5,200	5,321	24
307	431	497	3,183	522	505	600	584	677	25
343	119	237	1,966	294	164	209	208	218	26
1,244	1,087	1,106	10,371	911	1,133	1,489	1,298	1,198	27
198,821	195,735	207,309	1,821,125	210,660	202,554	214,100	212,415	216,037	28
182,701	182,786	191,649	1,624,670	204,344	191,292	211,391	203,703	211,078	29
19,150	19,296	20,486	167,478	21,844	20,528	22,828	22,117	23,094	30
3,199	3,230	3,502	27,949	3,667	3,443	3,903	3,799	3,926	31
7,259	7,266	7,620	64,543	8,125	7,587	8,320	7,953	8,162	32
29,608	29,793	31,608	259,970	33,636	31,557	35,051	33,870	35,183	33
20	19	19	162	18	17	12	20	59	34
313	286	219	2,701	341	302	360	310	293	35
5,498	4,955	3,816	78,220	3,143	3,374	2,409	1,992	1,552	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
14,307	13,289	11,130	181,225	8,198	10,055	7,450	6,097	4,589	2
2,388	2,546	2,080	39,412	1,596	1,620	1,191	677	878	3
53	162	19	1,333	32	12	128	86	89	4
234	184	131	3,313	87	120	255	370		5
2,801	2,566	1,365	32,848	2,336	1,663	1,024	1,276	1,130	6
59	95	36	1,375	19	80		18	5	7
		15	24		3	84			8
57	128	3	459	12	41	11	1	54	9
141	94	72	2,116	46	78	104	9	2	10
232	114-	61	924	100	90	17-	3-	77	11
	8		110		4			1	12
134	70		385	70	6		97		13
103	5	44	782	19	100			29	14
35	1		151	16	23				15
11			101		73				16
73	49	94	1,349	190	17	1	48	42	17
20,626	19,082	15,050	265,907	12,721	13,985	10,232	8,677	6,896	18
20,108	18,123	15,114	269,504	12,251	13,025	10,018	8,023	6,282	19
207	327	165	2,425	244	239	158	98	180	20
10	10		88	24	7	9		1	21
414	357	297	6,186	242	238	176	161	113	22
964	521	305	5,957	247	582	132	130	218	23
159	212	102	2,272	107	175	135	57	56	24
21	16	11	215	8	10	33	1	4	25
22	31		304	23		28	2		26
512	297	337	3,888	235	295	72	281	79	27
22,418	19,893	16,332	290,839	13,381	14,571	10,762	8,754	6,934	28

TABLE 2

# Distribution of Individuals Filing Returns by Income Classes

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	\$4,500 to \$4,600	\$4,600 to \$4,700	\$4,700 to \$4,800	\$4,800 to \$4,900
Number of Taxable Returns.....	1	93,079	89,304	87,174	87,49
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	387,128	377,257	381,528	389,98
Business Income.....	3	12,971	14,764	9,916	13,09
Professional Income.....	4	1,422	1,309	954	1,47
Commission Income.....	5	4,486	4,813	3,881	3,60
Farm or Fishing Income.....	6	6,308	6,310	6,191	5,36
Old Age Pension Income.....	7	1,369	1,894	1,623	1,37
Alimony Received.....	8	297	107	299	46
Gross Dividends.....	9	1,907	1,980	2,015	1,75
Bond and Bank Interest.....	10	3,997	4,026	4,272	3,66
Rental Income.....	11	735	482	723	89
Annuity Income.....	12	183	77	88	13
Estate Income.....	13	545	242	736	51
Mortgage Interest.....	14	1,229	1,196	1,183	1,03
Other Canadian Investment Income.....	15	99	155	75	20
Foreign Investment Income.....	16	55	141	110	11
Miscellaneous Income.....	17	611	465	327	59
Total Income Assessed.....	18	423,340	415,217	413,921	424,25
Exemptions and Deductions					
Personal Exemptions.....	19	184,653	182,608	178,009	182,76
Pension Contributions.....	20	8,684	8,136	8,789	9,37
Retirement Savings Premiums.....	21	195	236	147	29
Standard Deductions.....	22	6,203	6,026	5,885	5,61
Medical Claims.....	23	3,743	3,635	3,362	3,51
Charitable Donations.....	24	5,457	5,057	4,901	5,62
Union Dues.....	25	652	666	678	72
Alimony Paid.....	26	363	389	182	51
Other Deductions.....	27	1,304	1,257	1,182	1,77
Total Exemptions and Deductions.....	28	211,252	208,009	203,136	210,22
Taxable Income Assessed.....	29	212,088	207,208	210,785	214,03
Tax Payable					
Federal Tax Payable.....	30	23,356	22,972	23,458	23,99
Provincial Tax Payable.....	31	3,950	3,889	4,123	4,07
Old Age Security Tax Payable.....	32	8,117	7,841	7,907	7,91
Total Tax Payable.....	33	35,423	34,703	35,488	35,97
Foreign Tax Credit.....	34	35	17	44	3
Dividend Tax Credit.....	35	330	305	329	3
Number of Non-Taxable Returns.....	1				
Sources of Income					
Wages and Salaries.....	2				
Business Income.....	3				
Professional Income.....	4				
Commission Income.....	5				
Farm or Fishing Income.....	6				
Old Age Pension Income.....	7				
Alimony Received.....	8				
Gross Dividends.....	9				
Bond and Bank Interest.....	10				
Rental Income.....	11				
Annuity Income.....	12				
Estate Income.....	13				
Mortgage Interest.....	14				
Other Canadian Investment Income.....	15				
Foreign Investment Income.....	16				
Miscellaneous Income.....	17				
Total Income Assessed.....	18				
Exemptions and Deductions					
Personal Exemptions.....	19				
Pension Contributions.....	20				
Retirement Savings Premiums.....	21				
Standard Deductions.....	22				
Medical Claims.....	23				
Charitable Donations.....	24				
Union Dues.....	25				
Alimony Paid.....	26				
Other Deductions.....	27				
Total Exemptions and Deductions.....	28				

Income Classes Not Shown  
Separately Over \$4,500



TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR

\$4,900 to \$5,000	\$4,000 to \$5,000	\$5,000 to \$5,500	\$5,500 to \$6,000	\$6,000 to \$6,500	\$6,500 to \$7,000	\$7,000 to \$7,500	\$7,500 to \$8,000	\$8,000 to \$8,500	I T E M
83,293	929,584	388,993	303,113	238,979	177,511	134,526	99,371	76,098	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
376,344	3,798,464	1,868,487	1,576,932	1,346,980	1,066,289	849,088	656,529	525,564	2
12,516	131,850	56,929	56,334	47,270	43,646	43,677	36,645	34,454	3
741	11,177	6,714	6,070	6,217	7,564	7,727	9,093	7,396	4
4,669	40,931	22,911	19,845	22,362	17,714	14,980	16,387	12,608	5
5,818	65,711	26,179	29,208	23,091	19,970	20,305	15,136	15,184	6
1,390	18,707	5,296	4,765	2,853	2,395	2,196	1,553	1,360	7
253	3,410	1,631	1,432	507	432	344	240	29	8
2,467	20,100	10,124	9,281	9,340	8,090	8,623	7,995	8,060	9
4,662	42,169	20,052	18,137	15,303	13,679	12,270	11,194	9,003	10
312	5,781	4,858	4,384	3,206	3,985	4,108	3,271	3,553	11
295	1,758	854	564	493	496	495	331	353	12
488	5,443	3,333	2,138	2,694	2,162	2,056	1,940	2,946	13
1,199	12,320	6,002	5,735	4,615	5,144	4,214	4,178	3,295	14
127	1,358	1,252	377	721	838	666	737	291	15
120	1,247	527	285	628	715	420	813	628	16
852	6,141	3,534	3,957	3,257	2,040	2,581	2,645	2,250	17
412,255	4,166,565	2,038,683	1,739,446	1,489,537	1,195,159	973,750	768,687	626,975	18
175,245	1,830,293	832,633	676,933	543,810	415,380	318,616	238,774	182,404	19
9,396	85,154	44,400	39,749	34,700	27,997	22,509	18,055	14,969	20
241	2,127	1,205	1,341	1,563	1,259	1,347	953	1,114	21
5,417	63,203	25,195	18,798	14,430	10,539	7,919	5,572	4,113	22
3,582	34,735	16,886	14,402	12,067	8,991	6,820	5,489	3,915	23
5,115	52,169	24,606	20,703	17,770	13,939	11,050	9,423	7,991	24
705	6,317	3,551	3,110	2,591	1,989	1,549	1,140	865	25
178	2,722	1,672	1,675	1,956	1,953	1,149	576	776	26
1,276	12,824	6,722	5,926	6,916	6,510	5,640	5,386	3,739	27
201,155	2,089,545	956,870	782,636	635,802	488,557	376,599	285,368	219,885	28
211,100	2,077,019	1,081,813	956,810	853,735	706,602	597,151	483,319	407,090	29
23,674	227,790	124,217	113,347	104,479	89,234	77,466	64,353	55,791	30
4,160	38,936	21,714	20,020	18,198	15,892	13,613	11,364	9,785	31
7,798	79,795	38,827	32,702	27,287	20,776	15,995	11,862	9,104	32
35,633	346,520	184,758	166,070	149,964	125,902	107,074	87,579	74,680	33
24	279	115	109	198	167	168	379	209	34
387	3,262	1,802	1,661	1,673	1,464	1,579	1,511	1,553	35

Income Classes Not Shown  
Separately Over \$4,500

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TABLE 2

**Distribution of Individuals Filing Returns by Income Classes**

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	\$8,500 to \$9,000	\$9,000 to \$9,500	\$9,500 to \$10,000	\$5,000 to \$10,000
Number of Taxable Returns.....	1	59,444	47,897	36,703	1,562,63
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	424,167	353,223	277,691	8,944,95
Business Income.....	3	28,422	29,494	24,392	401,26
Professional Income.....	4	8,718	8,745	8,916	77,16
Commission Income.....	5	13,657	12,165	12,702	165,33
Farm or Fishing Income.....	6	15,354	11,957	9,551	185,93
Old Age Pension Income.....	7	998	1,000	889	23,30
Alimony Received.....	8	21		32	4,66
Gross Dividends.....	9	8,006	7,618	7,570	84,70
Bond and Bank Interest.....	10	8,892	7,076	6,562	122,16
Rental Income.....	11	3,084	3,103	2,569	36,12
Annuity Income.....	12	218	338	446	4,58
Estate Income.....	13	1,503	1,677	2,029	22,47
Mortgage Interest.....	14	3,839	2,897	2,572	42,49
Other Canadian Investment Income.....	15	443	674	325	6,32
Foreign Investment Income.....	16	336	689	299	5,34
Miscellaneous Income.....	17	1,515	1,835	1,153	24,76
Total Income Assessed.....	18	519,173	442,489	357,697	10,151,59
Exemptions and Deductions					
Personal Exemptions.....	19	141,962	115,021	88,494	3,554,02
Pension Contributions.....	20	12,796	10,744	9,192	235,11
Retirement Savings Premiums.....	21	1,092	1,595	969	12,43
Standard Deductions.....	22	3,124	2,348	1,831	93,86
Medical Claims.....	23	3,283	2,828	2,092	76,77
Charitable Donations.....	24	6,396	5,951	4,892	122,72
Union Dues.....	25	786	537	437	16,59
Alimony Paid.....	26	1,113	746	497	12,11
Other Deductions.....	27	3,481	2,183	1,675	48,11
Total Exemptions and Deductions.....	28	174,032	141,953	110,079	4,171,78
Taxable Income Assessed.....	29	345,141	300,537	247,618	5,979,81
Tax Payable					
Federal Tax Payable.....	30	48,505	43,285	36,355	757,01
Provincial Tax Payable.....	31	8,471	7,537	6,557	133,11
Old Age Security Tax Payable.....	32	7,123	5,746	4,402	173,81
Total Tax Payable.....	33	64,099	56,567	47,314	1,064,01
Foreign Tax Credit.....	34	255	217	244	2,01
Dividend Tax Credit.....	35	1,467	1,451	1,369	15,51
Number of Non-Taxable Returns.....	1				
Sources of Income					
Wages and Salaries.....	2				
Business Income.....	3				
Professional Income.....	4				
Commission Income.....	5				
Farm or Fishing Income.....	6				
Old Age Pension Income.....	7				
Alimony Received.....	8				
Gross Dividends.....	9				
Bond and Bank Interest.....	10				
Rental Income.....	11				
Annuity Income.....	12				
Estate Income.....	13				
Mortgage Interest.....	14				
Other Canadian Investment Income.....	15				
Foreign Investment Income.....	16				
Miscellaneous Income.....	17				
Total Income Assessed.....	18				
Exemptions and Deductions					
Personal Exemptions.....	19				
Pension Contributions.....	20				
Retirement Savings Premiums.....	21				
Standard Deductions.....	22				
Medical Claims.....	23				
Charitable Donations.....	24				
Union Dues.....	25				
Alimony Paid.....	26				
Other Deductions.....	27				
Total Exemptions and Deductions.....	28				

Income Classes Not Shown  
Separately Over \$4,500

TABLE 2

*Distribution of Individuals Filing Returns by Income Classes*

1964 TAXATION YEAR									J T E M	
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$200,000	\$200,000 and over	GRAND TOTAL		
151,904	43,158	19,122	214,184	22,946	4,129	654	95	5,301,219	1	
\$	\$	\$	\$	\$	\$	\$	\$	\$		
238,663	408,044	208,766	1,855,473	324,325	106,180	27,292	6,725	21,071,485	2	
153,835	65,668	29,267	248,771	35,644	10,657	4,469	569	1,046,117	3	
98,755	103,382	94,013	296,150	207,342	56,137	11,481	816	680,461	4	
69,733	29,695	13,446	112,873	20,386	6,203	834	22	391,932	5	
57,255	17,760	5,950	80,965	4,836	282	112	52-	447,773	6	
4,889	1,954	966	7,809	1,418	405	89	16	143,494	7	
811	175	128	1,114	177	1			16,254	8	
64,602	43,887	30,139	138,628	75,116	43,998	23,407	12,854	440,113	9	
43,457	23,370	14,062	80,889	31,310	15,354	6,448	3,601	418,157	10	
16,597	10,703	6,347	33,647	12,942	5,502	949	123	121,778	11	
2,393	990	435	3,818	691	313	97	7	16,972	12	
13,767	8,701	5,569	28,037	15,089	7,487	2,680	2,128	98,262	13	
19,941	9,884	5,894	35,718	11,487	4,699	1,202	187	138,642	14	
4,116	2,887	2,409	9,412	5,939	3,985	2,436	3,371	35,728	15	
5,270	3,459	2,693	11,422	7,283	5,862	2,853	1,732	38,530	16	
7,054	5,118	3,566	15,738	2,850	1,077	494	123	68,256	17	
1,801,137	735,677	423,648	2,960,463	756,835	268,141	84,842	32,221	25,173,953	18	
374,131	106,485	48,182	528,798	56,107	9,198	1,261	166	9,415,304	19	
40,904	13,649	6,556	61,109	8,721	1,983	333	56	462,398	20	
9,599	8,510	6,544	24,654	13,289	2,664	274	10	57,321	21	
6,459	1,432	486	8,377	445	50	5		372,662	22	
11,744	4,289	2,247	18,280	3,207	894	215	60	181,543	23	
28,359	13,317	8,592	50,269	16,559	7,379	3,246	1,816	325,686	24	
1,603	423	221	2,248	194	30	4		30,447	25	
3,569	1,661	1,204	6,434	1,908	800	149	47	27,119	26	
11,010	5,900	3,988	20,897	10,650	5,604	2,603	1,496	129,657	27	
487,378	155,666	78,021	721,065	111,080	28,602	8,090	3,652	11,002,136	28	
1,313,759	580,011	345,627	2,239,397	645,755	239,540	76,752	28,569	14,171,817	29	
212,870	115,763	80,506	409,139	179,766	81,156	29,889	12,554	1,985,705	30	
36,543	19,251	13,415	69,210	28,944	12,744	4,355	1,496	336,382	31	
18,212	5,177	2,293	25,682	2,753	495	78	11	397,114	32	
267,626	140,191	96,214	504,031	211,463	94,396	34,322	14,061	2,719,201	33	
1,737	964	714	3,415	1,691	1,532	814	612	10,675	34	
12,463	8,498	5,807	26,768	14,458	8,418	4,493	2,845	80,872	35	
									1,418,373	1
									\$	
									1,311,919	2
									141,488	3
									5,993	4
									18,967	5
									153,398	6
									64,030	7
									2,812	8
									10,545	9
									41,648	10
									15,388	11
									2,495	12
									2,887	13
									13,533	14
									2,157	15
									1,321	16
									15,344	17
									1,803,922	18
									2,459,356	19
									8,911	20
									383	21
									134,659	22
									21,564	23
									8,104	24
									625	25
									1,592	26
									29,797	27
									2,664,991	28

Income Classes Not Shown  
Separately Over \$4,500



TABLE 3

*Distribution of Individuals Filing Returns by Occupation*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Employees of Businesses	Employees of Institutions	Teachers and Professors	Feder Governme Employe
Number of Taxable Returns.....	1	3,466,634	277,251	192,840	206,8
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	15,539,105	920,259	961,989	993,11
Business Income.....	3	2,749	12-	122-	3-
Professional Income.....	4	3,258	2,091	1,650	59
Commission Income.....	5	28,998	208	229	23
Farm or Fishing Income.....	6	10,254-	33-	343-	12-
Old Age Pension Income.....	7	19,113	2,911	114	66
Alimony Received.....	8	5,634	1,091	438	58
Gross Dividends.....	9	100,227	2,737	4,069	2,99
Bond and Bank Interest.....	10	98,439	8,223	9,530	7,67
Rental Income.....	11	3,519	45	271-	8
Annuity Income.....	12	2,652	342	267	15
Estate Income.....	13	6,445	717	595	40
Mortgage Interest.....	14	23,532	1,281	1,006	1,17
Other Canadian Investment Income.....	15	3,682	104	303	12
Foreign Investment Income.....	16	6,147	208	294	13
Miscellaneous Income.....	17	23,458	1,083	1,235	94
Total Income Assessed.....	18	15,856,705	941,255	980,981	1,008,64
Exemptions and Deductions					
Personal Exemptions.....	19	6,169,948	370,631	280,581	376,92
Pension Contributions.....	20	242,555	18,554	50,673	55,02
Retirement Savings Premiums.....	21	19,942	1,148	1,339	1,26
Standard Deductions.....	22	251,237	20,492	12,445	14,26
Medical Claims.....	23	104,815	6,501	5,155	9,07
Charitable Donations.....	24	178,302	13,571	15,015	11,05
Union Dues.....	25	20,709	1,258	2,881	94
Alimony Paid.....	26	17,165	275	280	1,08
Other Deductions.....	27	73,350	5,958	8,029	2,39
Total Exemptions and Deductions.....	28	7,078,024	438,386	376,397	472,02
Taxable Income Assessed.....	29	8,778,681	502,868	604,585	536,61
Tax Payable					
Federal Tax Payable.....	30	1,175,492	59,633	79,867	69,35
Provincial Tax Payable.....	31	197,183	9,549	14,220	12,68
Old Age Security Tax Payable.....	32	261,639	17,132	17,094	16,65
Total Tax Payable.....	33	1,634,315	86,314	111,181	98,68
Foreign Tax Credit.....	34	4,365	157	57	3
Dividend Tax Credit.....	35	18,483	505	767	54
Number of Non-Taxable Returns.....	1	795,440	70,777	17,433	33,21
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	932,848	75,945	19,271	43,96
Business Income.....	3	1,571-	136-	2	1
Professional Income.....	4	48-	21	30	3
Commission Income.....	5	15-	18	3-	1
Farm or Fishing Income.....	6	9,314-	166-	205-	2
Old Age Pension Income.....	7	2,629	180	2	1
Alimony Received.....	8	790	61		
Gross Dividends.....	9	556	71	7	
Bond and Bank Interest.....	10	3,329	540	68	2
Rental Income.....	11	2,270-	173-	53-	1
Annuity Income.....	12	76	28		
Estate Income.....	13	94	5	7	
Mortgage Interest.....	14	455	18		
Other Canadian Investment Income.....	15	58	7		
Foreign Investment Income.....	16	27	15		
Miscellaneous Income.....	17	2,000	181	44	1
Total Income Assessed.....	18	929,645	76,615	19,169	43,9
Exemptions and Deductions					
Personal Exemptions.....	19	1,264,310	96,253	21,783	57,6
Pension Contributions.....	20	3,737	459	784	1,2
Retirement Savings Premiums.....	21	76	11		
Standard Deductions.....	22	77,449	6,718	1,636	3,1
Medical Claims.....	23	4,615	1,073	500	5
Charitable Donations.....	24	2,388	492	107	2
Union Dues.....	25	311	30	21	
Alimony Paid.....	26	223	20		
Other Deductions.....	27	9,067	2,841	578	1,0
Total Exemptions and Deductions.....	28	1,362,177	107,896	25,410	63,9

TABLE 3

*Distribution of Individuals Filing Returns by Occupation*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

Provincial Government Employees	Municipal Government Employees	Unclassified Employees	TOTAL EMPLOYEES	TOTAL FARMERS	TOTAL FISHERMEN	Accountants	Medical Doctors & Surgeons	Dentists	I T E M
217,499	190,688	54,422	4,606,207	106,614	5,755	4,793	15,182	5,102	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
989,073	890,129	179,173	20,472,847	44,617	3,536	2,449	9,300	1,547	2
103	341	32	3,131	1,966	19	17-	97-	31-	3
1,063	354	309	9,317	518		56,558	303,680	70,571	4
304	367	90	30,430	1,847	59	97	81	12	5
387-	367-	74-	11,585-	430,679	24,383	33-	575-	143-	6
1,027	1,854	692	26,375	10,028	85	175	324	226	7
551	406	198	8,905	68		1	13		8
2,770	1,973	1,163	115,929	5,070	105	1,679	5,538	1,426	9
6,871	5,802	2,585	139,128	19,700	431	956	5,245	1,466	10
722-	488-	152	2,154	2,290	10-	231-	731-	55-	11
154	322	273	4,164	128	2	28	198	87	12
416	494	275	9,348	763	1	51	413	128	13
1,155	1,197	448	29,799	5,224	116	404	1,302	497	14
138	124	32	4,511	2,775	93	131	464	82	15
128	49	18	6,977	234	1	56	463	118	16
2,820	1,029	427	31,000	1,068	73	108	401	136	17
1,005,466	903,586	185,792	20,882,428	526,977	28,893	62,411	326,019	76,067	18
389,856	371,907	74,590	8,034,435	228,832	11,783	11,753	40,479	12,501	19
41,850	36,929	904	446,486	744	10	157	962	162	20
1,030	715	403	25,841	1,625	87	1,307	12,302	2,545	21
14,631	12,164	4,289	329,526	7,537	494	153	438	161	22
7,653	8,241	1,247	142,686	2,898	111	540	613	212	23
14,349	12,301	2,047	246,639	7,081	133	1,628	6,751	1,589	24
1,332	2,204	88	29,412	63	16	9	191	49	25
748	889	75	20,516	201	7	160	867	128	26
3,344	3,202	1,074	97,356	2,806	87	564	881	255	27
474,793	448,551	84,717	9,372,896	251,788	12,728	16,271	63,482	17,602	28
530,673	455,035	101,075	11,509,532	275,188	16,165	46,140	262,537	58,465	29
66,466	54,914	12,318	1,518,050	36,457	2,154	10,518	69,560	13,009	30
11,989	9,699	2,119	257,444	8,681	447	1,648	12,100	2,511	31
16,670	15,213	3,298	347,699	7,163	425	520	1,769	584	32
95,125	79,827	17,735	2,123,193	52,301	3,025	12,686	83,429	16,105	33
20	11	52	4,695	61		14	85	18	34
468	321	212	21,303	844	18	316	1,042	267	35
40,997	34,911	25,405	1,018,182	127,939	3,934	294	331	205	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
57,977	45,674	29,270	1,204,947	23,553	1,017	32	88		2
182-	9		1,929-	1,608	5	63-	20-		3
7		18	34	41	2	464	593	350	4
16	25	8	51	514	17			1	5
492-	733-	222-	11,427-	159,688	5,911		10-	50-	6
146	463	61	3,558	6,286	140	2	66	42	7
6	46	72	986						8
38	29	44	749	721	13	23	16	31	9
255	221	338	4,963	5,560	69	43	31	18	10
219-	151-	52	2,939-	1,612	2	10-	122-		11
3	11	7	126	16				2	12
7	17	3	138	112	3				13
52	27	110	684	1,683			4		14
			65	868	9		1		15
1		1	43	82					16
207	187	100	2,822	1,282	17			20	17
57,822	45,826	29,862	1,202,872	203,625	7,205	490	648	413	18
75,670	63,410	40,764	1,619,821	305,914	9,410	695	795	473	19
1,060	471	75	7,851	146	10		1		20
12	16	2	131	74	5	4	3	3	21
3,933	3,335	2,443	98,637	11,533	371	25	23	16	22
767	520	195	8,216	2,056	34	14	52	12	23
196	180	93	3,675	1,604	29	5	23	4	24
9	15	6	424	52	3		1	3	25
6		10	265	52	27		5	5	26
949	813	716	16,046	4,542	125	27	52	8	27
82,602	68,760	44,303	1,755,065	325,973	10,014	770	953	523	28

TABLE 3

*Distribution of Individuals Filing Returns by Occupation*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Lawyers and Notaries	Consulting Engineers and Architects	Entertainers and Artists	Other Professionals
Number of Taxable Returns.....	1	8,328	2,621	4,262	8,888
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	6,332	3,366	1,913	2,979
Business Income.....	3	24-	21	12-	9
Professional Income.....	4	126,930	38,153	22,442	45,711
Commission Income.....	5	216	37	79	1
Farm or Fishing Income.....	6	143-	48-	22-	5
Old Age Pension Income.....	7	393	68	113	44
Alimony Received.....	8		1	18	2
Gross Dividends.....	9	4,174	992	180	73
Bond and Bank Interest.....	10	2,812	764	369	1,122
Rental Income.....	11	392-	44	1	8
Annuity Income.....	12	96	15	6	5
Estate Income.....	13	383	98	31	7
Mortgage Interest.....	14	2,176	160	127	26
Other Canadian Investment Income.....	15	274	216	74	10
Foreign Investment Income.....	16	219	78	26	7
Miscellaneous Income.....	17	475	69	7	9
Total Income Assessed.....	18	143,921	44,035	25,351	51,622
Exemptions and Deductions					
Personal Exemptions.....	19	20,148	6,445	6,845	15,799
Pension Contributions.....	20	309	157	148	24
Retirement Savings Premiums.....	21	2,824	829	290	70
Standard Deductions.....	22	259	99	291	47
Medical Claims.....	23	812	192	204	38
Charitable Donations.....	24	3,435	894	292	1,086
Union Dues.....	25	79	22	24	6
Alimony Paid.....	26	383	81	155	13
Other Deductions.....	27	1,122	195	33	15
Total Exemptions and Deductions.....	28	29,370	8,915	8,282	19,042
Taxable Income Assessed.....	29	114,552	35,121	17,070	32,580
Tax Payable					
Federal Tax Payable.....	30	29,369	9,283	2,805	5,549
Provincial Tax Payable.....	31	4,876	1,074	410	91
Old Age Security Tax Payable.....	32	938	291	350	67
Total Tax Payable.....	33	35,183	10,648	3,564	7,122
Foreign Tax Credit.....	34	47	39	42	2
Dividend Tax Credit.....	35	781	195	36	13
Number of Non-Taxable Returns.....	1	265	149	853	2,058
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	7	80	142	8
Business Income.....	3	14-	25-		
Professional Income.....	4	354	115	505	3,041
Commission Income.....	5	2			
Farm or Fishing Income.....	6	25-	3-	5-	3
Old Age Pension Income.....	7	21	2		10
Alimony Received.....	8				
Gross Dividends.....	9	30	11	4	2
Bond and Bank Interest.....	10	20	7	16	10
Rental Income.....	11	50-	51-	3-	2
Annuity Income.....	12				
Estate Income.....	13	2			
Mortgage Interest.....	14	4	1		3
Other Canadian Investment Income.....	15	12		6	
Foreign Investment Income.....	16	1			
Miscellaneous Income.....	17	24	2	11	
Total Income Assessed.....	18	387	140	677	3,442
Exemptions and Deductions					
Personal Exemptions.....	19	558	417	1,139	3,762
Pension Contributions.....	20	1	2		2
Retirement Savings Premiums.....	21	1	3	2	1
Standard Deductions.....	22	21	12	81	14
Medical Claims.....	23	42	4	14	10
Charitable Donations.....	24	12	2	2	9
Union Dues.....	25	2	2	1	1
Alimony Paid.....	26		28	4	2
Other Deductions.....	27	78	10	13	17
Total Exemptions and Deductions.....	28	713	479	1,257	4,311

NOTE: In this table all returns are classified according to occupation, taxable on the upper portion of the page, non-taxable on the lower portion. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes nurses, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are not included with "Investors" this year but are shown separately for the first time as "property owners". Returns for estates with accumulated income in the hands of the executor or trustee have not been analyzed and are entirely excluded from this book. Members of the armed forces whose income consists of service pay and allowances are not required to file returns and hence are excluded.

A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on page 97 by referring to the appropriate number as shown in the column headed "Item".



TABLE 3

*Distribution of Individuals Filing Returns by Occupation*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

TOTAL PROFESSIONALS	TOTAL SALESMEN	Forestry Operators	Manufacturers	Proprietors of Construction Businesses	Public Utility Operators	Wholesale Traders	Retail Traders	Insurance Agency Operators	I T E M
49,172	59,723	2,634	11,612	31,090	17,912	9,665	82,954	4,310	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
27,884	45,593	2,088	9,541	18,471	11,114	8,440	53,869	2,252	2
251-	33-	11,845	59,200	149,256	67,455	60,269	391,383	32,341	3
664,052	53	5-	95	35	76	43	833	27	4
540	343,562	29	183	282	286	764	3,664	273	5
1,019-	338-	120	161	560	562	380	3,197	143-	6
1,743	1,157	33	251	405	290	276	2,570	219	7
53	54		15	5		1	86		8
14,721	4,143	106	662	729	816	1,300	4,469	561	9
12,738	4,048	216	1,274	1,921	1,463	1,829	9,843	838	10
1,278-	264-	132	857	1,077	362	828	6,835	68	11
484	91	2	8	7	6	28	98	16	12
1,178	385	49	26	34	37	74	480	71	13
4,926	1,893	52	545	1,343	652	958	3,925	347	14
1,344	313	6	45	102	185	61	595	36	15
1,030	312	1	53	27	8	69	199	54	16
1,285	514	31	199	412	103	234	1,601	135	17
729,430	401,484	14,703	73,114	174,665	83,413	75,554	483,648	37,095	18
113,962	133,018	5,988	25,836	72,228	38,831	23,005	189,935	9,921	19
2,138	6,975	14	153	175	163	221	872	355	20
20,803	1,727	24	375	411	245	562	2,331	270	21
1,871	3,430	215	824	2,272	1,360	609	5,512	177	22
2,959	4,041	66	468	878	512	528	2,919	427	23
15,678	6,357	108	891	1,961	766	1,061	6,978	912	24
441	97		9	35	22	9	57	5	25
1,905	1,051	2	135	90	162	122	439	98	26
3,209	1,272	76	273	729	397	372	1,679	224	27
162,966	157,968	6,492	28,963	78,779	42,458	26,489	210,722	12,389	28
566,464	243,516	8,210	44,152	95,886	40,955	49,065	272,926	24,706	29
140,085	40,383	1,273	7,799	14,068	5,724	9,147	42,558	4,579	30
23,534	6,216	226	1,161	2,472	1,037	1,445	6,814	710	31
5,125	5,158	193	883	2,394	1,096	855	6,363	416	32
168,743	51,757	1,692	9,843	18,934	7,857	11,447	55,735	5,705	33
266	68	2	47	1	2	51	72	6	34
2,773	722	20	122	130	143	239	833	108	35
4,148	9,463	2,349	4,870	12,951	15,331	3,429	37,139	572	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
436	1,844	641	1,281	3,389	4,097	755	8,886	4	2
123-	297-	3,394	4,790	20,110	26,068	3,847	47,101	1,116	3
5,421	3			12	4	50	35		4
17	15,231		97	65	38	582	869		5
60-	68-	107-	156	214-	55-	96-	512		6
238	209	60	168	198	206	151	1,604	1	7
6	9						14		8
150	68	82	26	67	48	118	267		9
239	180	26	67	201	233	132	1,104	53	10
269-	255-	1	127	609	83	109-	1,801	43	11
8			1	5			7		12
5	12	9		1			84		13
41	93	6	137	130	44	60	420	7	14
29			1	15	16	3	48		15
2			19				9		16
61	61	11	119	141	32	74	367	6	17
6,201	17,085	4,127	6,986	24,731	30,814	5,566	63,128	1,231	18
7,843	19,898	5,765	11,338	32,811	37,104	8,325	86,609	1,495	19
32	164	1	3	8	37	17	82	7	20
26	6			21	12		65		21
325	822	222	459	1,194	1,442	308	3,410	37	22
239	350	9	34	178	145	114	536	58	23
145	139	16	35	146	86	42	425	20	24
23	6		8	6	2	4	13	3	25
73	185		62	3	31	86	204		26
365	294	84	383	554	384	416	1,280		27
9,069	21,863	6,097	12,323	34,920	39,244	9,312	92,624	1,619	28

TABLE 3

*Distribution of Individuals Filing Returns by Occupation*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Real Estate Agency Operators	Proprietors Other Financial Businesses	Recreational Services Operators	Business Service Operators
Number of Taxable Returns.....	1	2,233	1,738	2,471	2,072
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	1,917	4,887	3,824	1,238
Business Income.....	3	14,125	16,534	8,572	12,437
Professional Income.....	4	142	160	4	3
Commission Income.....	5	689	477	229	205
Farm or Fishing Income.....	6	25	12	89	5
Old Age Pension Income.....	7	157	102	62	50
Alimony Received.....	8		1	6	
Gross Dividends.....	9	502	1,582	256	193
Bond and Bank Interest.....	10	532	770	480	181
Rental Income.....	11	343	279	237	11
Annuity Income.....	12	24	39	4	10
Estate Income.....	13	51	135	16	29
Mortgage Interest.....	14	619	472	285	37
Other Canadian Investment Income.....	15	30	100	27	48
Foreign Investment Income.....	16	23	137	28	12
Miscellaneous Income.....	17	84	134	124	11
Total Income Assessed.....	18	19,261	25,798	14,245	14,463
Exemptions and Deductions					
Personal Exemptions.....	19	4,878	3,760	4,733	4,227
Pension Contributions.....	20	32	148	79	20
Retirement Savings Premiums.....	21	104	199	48	148
Standard Deductions.....	22	120	85	178	137
Medical Claims.....	23	180	164	74	111
Charitable Donations.....	24	381	623	168	159
Union Dues.....	25		5	4	1
Alimony Paid.....	26	11	21	27	15
Other Deductions.....	27	96	378	67	30
Total Exemptions and Deductions.....	28	5,802	5,384	5,379	4,996
Taxable Income Assessed.....	29	13,459	20,414	8,866	9,467
Tax Payable					
Federal Tax Payable.....	30	2,699	5,600	1,403	1,604
Provincial Tax Payable.....	31	426	922	242	260
Old Age Security Tax Payable.....	32	202	177	202	180
Total Tax Payable.....	33	3,327	6,699	1,847	2,044
Foreign Tax Credit.....	34	10	79	7	10
Dividend Tax Credit.....	35	99	299	49	30
Number of Non-Taxable Returns.....	1	523	445	1,218	330
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	229	276	287	12
Business Income.....	3	414	116	380	15
Professional Income.....	4	20	99		
Commission Income.....	5	72		38	1
Farm or Fishing Income.....	6	8		59	
Old Age Pension Income.....	7	13	37	83	2
Alimony Received.....	8				
Gross Dividends.....	9	16	49	2	
Bond and Bank Interest.....	10	30	39	24	1
Rental Income.....	11	53	73	85	
Annuity Income.....	12		5		
Estate Income.....	13		4		
Mortgage Interest.....	14	14	73	325	
Other Canadian Investment Income.....	15			13	
Foreign Investment Income.....	16		14		
Miscellaneous Income.....	17			13	
Total Income Assessed.....	18	706	406	550	34
Exemptions and Deductions					
Personal Exemptions.....	19	1,120	1,021	2,549	55
Pension Contributions.....	20		1		
Retirement Savings Premiums.....	21		2		
Standard Deductions.....	22	51	36	115	3
Medical Claims.....	23	3	128	17	
Charitable Donations.....	24	2	16	11	
Union Dues.....	25				
Alimony Paid.....	26				
Other Deductions.....	27	79	124	7	29
Total Exemptions and Deductions.....	28	1,254	1,327	2,699	88

NOTE: In this table all returns are classified according to occupation, taxable on the upper portion of the page, non-taxable on the lower portion. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes nurses, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are not included with "Investors" this year but are shown separately for the first time as "property owners". Returns for estates with accumulated income in the hands of the executor or trustee have not been analyzed and are entirely excluded from this book. Members of the armed forces whose income consists of service pay and allowances are not required to file returns and hence are excluded.

A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on page 97 by referring to the appropriate number as shown in the column headed "Item".



TABLE 3

*Distribution of Individuals Filing Returns by Occupation*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

Other Service Operators	Other Business Proprietors	TOTAL BUSINESS PROPRIETORS	Investors	Property Owners	TOTAL INVESTMENT	PENSIONERS	UNCLASSIFIED	GRAND TOTAL	I T E M
53,181	2,281	224,153	116,082	44,370	160,452	78,943	10,200	5,301,219	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
29,884	1,569	149,093	81,064	72,197	153,261	169,538	5,116	21,071,485	2
201,989	11,304	1,036,710	949	3,545	4,494	105	25-	1,046,117	3
506		1,920	2,032	2,255	4,287	276	39	680,461	4
1,541	91	8,714	2,787	3,621	6,409	294	77	391,932	5
579	69-	5,443	177-	392	215	16	21-	447,773	6
1,296	48	5,761	44,288	8,927	53,215	43,639	1,490	143,494	7
36		149	251	96	347	27	6,653	16,254	8
2,515	79	13,771	264,616	11,931	276,547	9,181	646	440,113	9
4,187	201	23,735	176,621	17,402	194,023	23,272	1,081	418,157	10
2,636	22	13,689	8,068	96,370	104,438	692	66	121,778	11
27	1	268	9,387	390	9,777	2,031	26	16,972	12
114	1	1,114	83,312	1,386	84,699	678	95	98,262	13
2,389	199	11,823	70,675	11,830	82,506	2,086	269	138,642	14
154	25	1,414	24,185	978	25,163	97	18	35,728	15
161	12	784	27,800	938	28,738	356	99	38,530	16
743	146	3,957	3,166	1,554	4,720	1,985	23,655	68,256	17
248,756	13,631	1,278,345	799,024	233,814	1,032,838	254,274	39,284	25,173,953	18
105,484	4,794	493,619	173,762	72,846	246,608	136,950	16,097	9,415,304	19
583	29	2,848	1,114	1,042	2,156	822	218	462,398	20
1,070	24	5,811	501	549	1,050	105	271	57,321	21
3,912	168	15,569	6,340	2,536	8,876	4,598	760	372,662	22
1,522	65	7,914	12,304	3,162	15,466	4,988	479	181,543	23
2,941	127	17,076	21,552	5,357	26,910	5,375	438	325,686	24
66	2	216	55	71	126	71	6	30,447	25
294	23	1,575	974	467	1,441	412	11	27,119	26
699	51	5,076	15,869	2,420	18,289	1,007	554	129,657	27
116,571	5,282	549,704	232,472	88,451	320,922	154,329	18,834	11,002,136	28
132,185	8,349	728,641	566,552	145,364	711,916	99,945	20,450	14,171,817	29
19,478	1,629	117,561	91,057	25,742	116,799	10,904	3,313	1,985,705	30
3,228	306	19,255	14,912	3,373	18,285	1,974	546	336,382	31
3,380	162	16,504	8,309	2,870	11,179	3,348	514	397,114	32
26,085	2,098	153,320	114,279	31,985	146,264	16,226	4,372	2,719,201	33
96	6	398	4,795	175	4,970	62	154	10,675	34
439	16	2,535	48,791	2,203	50,994	1,522	161	80,872	35
28,646	1,401	109,204	33,984	33,878	67,862	62,859	14,782	1,418,373	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
5,463	459	25,890	2,537	10,786	13,323	39,703	1,206	1,311,919	2
34,571	610	141,684	55	459	513	41	14-	141,488	3
316		498	57-	52	5-	1		5,993	4
263		2,039	67	950	1,017	61	20	18,967	5
180	68	495	709-	220-	929-	134-	78-	153,398	6
767	65	3,375	4,584	6,370	10,953	38,895	377	64,030	7
17		31	24	20	44	38	1,699	2,812	8
134	25	842	5,570	958	46,527	1,415	59	10,545	9
600	87	2,612	16,529	3,492	20,021	7,808	197	41,648	10
441	1	2,955	161-	13,615	13,455	802	25	15,388	11
4	1	22	1,818	37	1,854	431	37	2,495	12
7		106	2,120	121	2,241	236	34	2,887	13
298	58	1,575	5,842	2,436	8,278	1,100	79	13,533	14
37		132	869	160	1,029	24		2,157	15
1		43	1,110	29	1,139	10	1	1,321	16
347	2	1,113	444	473	917	2,420	6,650	15,344	17
43,445	1,377	183,413	40,641	39,738	80,378	92,852	10,293	1,803,922	18
59,407	3,171	251,268	51,369	55,836	107,205	118,415	19,584	2,459,356	19
43	2	200	39	89	128	289	90	8,911	20
15		116	20	5	25			383	21
2,683	125	10,114	2,917	2,941	5,858	5,552	1,446	134,659	22
351	26	1,598	4,571	1,439	6,010	2,943	119	21,564	23
218	23	1,039	396	460	856	607	9	8,104	24
6		43	64	7	71	3		625	25
237		624	71	168	239	17	112	1,592	26
843	703	5,153	1,177	924	2,100	489	684	29,797	27
63,803	4,051	270,156	60,624	61,869	122,493	128,315	22,043	2,664,991	28



TABLE 4

*Distribution of Individuals Filing Returns by Age and Sex*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Under 25		25 — 29	
		Males	Females	Males	Females
Number of Taxable Returns.....	1	569,910	397,285	446,654	165,219
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	1,727,371	966,773	1,963,323	487,219
Business Income.....	3	13,305	2,057	42,880	2,919
Professional Income.....	4	1,459	755	19,506	1,339
Commission Income.....	5	8,401	212	26,819	2,919
Farm or Fishing Income.....	6	10,314	105	18,095	1,339
Old Age Pension Income.....	7				
Alimony Received.....	8	6	312	21	1,219
Gross Dividends.....	9	3,658	2,821	3,615	1,919
Bond and Bank Interest.....	10	1,517	1,111	2,694	1,919
Rental Income.....	11	170-	45	1,733-	2,919
Annuity Income.....	12	1	18	16	
Estate Income.....	13	2,386	1,322	978	6,119
Mortgage Interest.....	14	115	57	541	4,119
Other Canadian Investment Income.....	15	162	137	252	1,319
Foreign Investment Income.....	16	164	122	197	2,919
Miscellaneous Income.....	17	2,070	677	3,423	1,019
Total Income Assessed.....	18	1,770,759	976,523	2,080,625	499,719
Exemptions and Deductions					
Personal Exemptions.....	19	717,098	411,749	827,006	181,119
Pension Contributions.....	20	15,869	13,293	33,188	9,019
Retirement Savings Premiums.....	21	233	75	982	1,319
Standard Deductions.....	22	48,797	33,165	33,427	13,519
Medical Claims.....	23	3,899	3,664	10,885	2,519
Charitable Donations.....	24	13,733	9,361	19,196	4,119
Union Dues.....	25	1,346	904	2,496	5,119
Alimony Paid.....	26	155		1,797	
Other Deductions.....	27	15,410	3,248	11,549	1,419
Total Exemptions and Deductions.....	28	816,539	475,459	940,525	212,519
Taxable Income Assessed.....	29	954,220	501,065	1,140,101	287,119
Tax Payable					
Federal Tax Payable.....	30	105,503	51,618	139,078	31,819
Provincial Tax Payable.....	31	16,948	7,864	23,353	5,019
Old Age Security Tax Payable.....	32	35,032	19,551	37,160	10,619
Total Tax Payable.....	33	157,483	79,034	199,591	47,519
Foreign Tax Credit.....	34	155	73	456	1,319
Dividend Tax Credit.....	35	592	484	674	3,119
Number of Non-Taxable Returns.....	1	241,813	180,215	65,267	48,419
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	189,641	121,047	87,062	34,319
Business Income.....	3	1,230	334	5,450	1,319
Professional Income.....	4	109	92	330	6,119
Commission Income.....	5	430	25-	1,433	1,319
Farm or Fishing Income.....	6	1,391		6,736	
Old Age Pension Income.....	7				
Alimony Received.....	8		182		2,919
Gross Dividends.....	9	128	197	68	
Bond and Bank Interest.....	10	406	224	224	
Rental Income.....	11	66-	23-	447-	
Annuity Income.....	12	3			
Estate Income.....	13	132	46	61	
Mortgage Interest.....	14	15	1	18	
Other Canadian Investment Income.....	15	5	13	13	
Foreign Investment Income.....	16	164		21	
Miscellaneous Income.....	17	338	192	542	3,119
Total Income Assessed.....	18	193,927	122,282	101,510	35,419
Exemptions and Deductions					
Personal Exemptions.....	19	282,486	187,173	134,365	53,319
Pension Contributions.....	20	486	497	412	
Retirement Savings Premiums.....	21	3	6	13	
Standard Deductions.....	22	23,894	17,886	6,205	4,819
Medical Claims.....	23	182	137	658	1,319
Charitable Donations.....	24	264	58	370	
Union Dues.....	25	52	9	33	
Alimony Paid.....	26	19		56	
Other Deductions.....	27	8,296	1,367	2,053	2,119
Total Exemptions and Deductions.....	28	315,681	207,133	144,164	58,619

TABLE 4

*Distribution of Individuals Filing Returns by Age and Sex*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

30 — 34		35 — 39		40 — 44		45 — 49		50 — 54		I T E M
Males	Females	Males	Females	Males	Females	Males	Females	Males	Females	
53,255 \$	123,730 \$	437,470 \$	133,886 \$	412,348 \$	145,823 \$	329,479 \$	125,224 \$	307,757 \$	116,389 \$	1
249,173	369,327	2,312,770	395,638	2,200,459	433,756	1,752,643	368,504	1,565,221	337,533	2
87,609	4,116	110,625	5,333	116,687	8,403	101,713	8,174	102,351	7,714	3
71,654	2,173	113,136	3,148	123,698	3,305	86,114	2,804	61,299	2,558	4
47,721	564	58,589	823	60,838	2,257	50,148	1,380	43,119	1,288	5
28,633	151	43,109	611	53,274	793	57,363	1,358	58,565	1,694	6
										7
34	2,203	79	2,722	15	2,584	85	2,220	20	1,932	8
8,148	4,188	14,265	5,308	19,747	8,417	24,376	11,215	30,476	13,290	9
5,619	2,225	9,646	3,445	14,470	6,596	17,928	10,226	25,112	14,723	10
3,167-	375	23	968	1,417	2,236	5,344	1,965	12,173	3,675	11
48	58	26	61	59	75	143	240	132	278	12
959	1,059	1,472	1,623	1,736	1,954	2,255	4,029	2,571	4,601	13
2,033	698	3,548	840	5,424	1,391	7,468	2,944	11,326	3,592	14
468	438	1,041	214	1,534	513	2,001	567	2,653	905	15
645	525	1,204	584	1,143	1,006	1,414	1,258	2,035	1,966	16
4,056	511	5,728	331	6,115	1,107	7,679	1,179	5,463	1,159	17
503,635	388,611	2,675,260	421,649	2,606,617	474,394	2,116,674	418,065	1,922,518	396,908	18
16,877	142,499	1,057,151	156,921	1,000,764	174,349	772,915	149,185	657,741	136,384	19
44,690	6,682	53,929	7,110	57,300	9,486	49,764	8,942	45,674	9,413	20
3,456	176	6,825	393	9,086	707	8,612	757	7,948	802	21
30,815	10,056	27,849	10,818	25,725	11,660	19,718	9,648	18,723	8,679	22
15,809	2,455	17,461	3,143	18,808	3,892	15,897	3,536	15,493	3,341	23
26,801	3,381	32,099	3,660	32,906	4,595	30,025	5,134	27,976	5,071	24
3,385	407	3,931	403	3,755	461	3,054	475	2,758	424	25
3,754		4,131	1	4,604	21	3,607	6	2,995	5	26
11,941	796	11,636	1,096	11,123	1,266	10,221	1,123	10,343	1,026	27
57,529	166,452	1,215,012	183,545	1,164,070	206,438	913,813	178,805	789,651	165,143	28
46,106	222,159	1,460,248	238,104	1,442,548	267,956	1,202,861	239,259	1,132,866	231,765	29
79,132	25,103	210,439	27,231	218,105	30,887	188,333	28,026	180,908	27,736	30
30,417	4,189	36,003	4,657	37,748	5,543	32,987	4,852	31,832	5,127	31
39,192	7,897	38,506	8,322	36,198	9,148	28,901	7,993	26,670	7,376	32
248,740	37,188	284,947	40,210	292,050	45,578	250,222	40,871	239,410	40,239	33
548	171	902	181	618	215	591	256	684	432	34
1,501	754	2,646	929	3,637	1,556	4,499	2,081	5,540	2,397	35
71,830 \$	38,123 \$	71,186 \$	41,976 \$	71,661 \$	40,963 \$	64,324 \$	31,567 \$	60,561 \$	26,447 \$	1
113,221	27,921	110,639	31,127	109,577	31,606	94,249	24,267	70,584	16,898	2
12,682	506	17,453	1,236	17,670	1,397	15,175	1,284	14,525	1,303	3
675	57	513	94	594	93	674	80	395	54	4
1,874	66	1,738	143	2,807	117	2,235	140	1,682	156	5
13,553	228-	16,757	191	23,023	90	21,956	355	16,308	375	6
										7
	326	10	506	1	475		321	2	63	8
66	101	98	232	113	190	388	197	307	542	9
176	419	607	459	844	720	914	1,016	1,739	1,106	10
515-	113	557-	170	242-	272	138-	298	946	434	11
	5	1			3	3	22	7	21	12
6	35	35	169	11	103	87	143	71	101	13
105	31	153	79	261	149	512	309	698	349	14
13	1	246		68	24	110	80	279	44	15
2	31	1	45	13	246	1	158	7	76	16
511	167	719	230	807	87	798	528	1,156	355	17
142,370	29,551	148,412	34,681	155,548	35,574	136,963	29,197	108,705	21,876	18
181,461	43,780	192,258	50,663	201,827	50,949	176,825	39,775	146,356	31,609	19
580	160	1,101	136	1,217	135	1,207	127	706	49	20
9	1	47		51		100		27	5	21
6,769	3,776	6,640	4,115	6,635	3,978	5,906	3,034	5,576	2,568	22
610	109	1,215	123	1,228	448	1,234	453	825	193	23
609	17	649	82	740	63	691	70	707	60	24
50		46	2	75	12	70	8	62	1	25
169		290		404		54		95		26
1,387	109	2,009	177	1,607	491	1,499	300	1,790	244	27
91,644	47,951	204,257	55,299	213,784	56,076	187,587	43,766	156,145	34,729	28

TABLE 4

*Distribution of Individuals Filing Returns by Age and Sex*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	55 — 59		60 — 64	
		Males	Females	Males	Females
Number of Taxable Returns.....	1	252,192 \$	90,007 \$	184,499 \$	58,062 \$
Sources of Income					
Wages and Salaries.....	2	1,232,013	258,064	824,938	142,529
Business Income.....	3	74,482	6,557	51,437	3,122
Professional Income.....	4	51,021	3,638	33,917	1,644
Commission Income.....	5	31,600	1,035	14,803	952
Farm or Fishing Income.....	6	45,718	2,412	35,423	2,072
Old Age Pension Income.....	7				
Alimony Received.....	8	47	1,298		413
Gross Dividends.....	9	34,165	15,438	32,418	14,748
Bond and Bank Interest.....	10	32,264	17,577	36,330	18,183
Rental Income.....	11	14,547	4,502	15,210	5,549
Annuity Income.....	12	547	555	1,017	833
Estate Income.....	13	2,761	5,487	2,136	6,934
Mortgage Interest.....	14	13,318	5,777	15,745	5,294
Other Canadian Investment Income.....	15	2,797	1,216	3,356	1,287
Foreign Investment Income.....	16	2,450	1,708	2,806	2,221
Miscellaneous Income.....	17	4,745	1,354	3,320	1,175
Total Income Assessed.....	18	1,542,477	326,618	1,072,856	206,963
Exemptions and Deductions					
Personal Exemptions.....	19	491,585	102,496	336,772	64,147
Pension Contributions.....	20	36,440	7,820	24,891	3,957
Retirement Savings Premiums.....	21	6,190	927	3,799	401
Standard Deductions.....	22	14,671	6,344	10,702	3,944
Medical Claims.....	23	12,775	2,833	11,124	2,010
Charitable Donations.....	24	25,274	5,440	18,921	3,923
Union Dues.....	25	2,141	393	1,593	207
Alimony Paid.....	26	2,067	9	1,123	
Other Deductions.....	27	8,821	1,083	6,789	761
Total Exemptions and Deductions.....	28	599,963	127,346	415,713	79,333
Taxable Income Assessed.....	29	942,514	199,272	657,143	127,630
Tax Payable					
Federal Tax Payable.....	30	152,514	24,232	107,091	15,957
Provincial Tax Payable.....	31	26,070	4,330	18,234	2,841
Old Age Security Tax Payable.....	32	21,893	6,118	15,357	3,691
Total Tax Payable.....	33	200,477	34,681	140,681	22,490
Foreign Tax Credit.....	34	812	301	617	391
Dividend Tax Credit.....	35	6,392	2,826	6,068	2,751
Number of Non-Taxable Returns.....	1	54,114 \$	20,467 \$	45,808 \$	13,197 \$
Sources of Income					
Wages and Salaries.....	2	53,146	13,192	33,343	6,987
Business Income.....	3	9,599	293	7,891	521
Professional Income.....	4	197	52	207	81
Commission Income.....	5	1,670	82	1,005	
Farm or Fishing Income.....	6	15,125	451	11,215	531
Old Age Pension Income.....	7				
Alimony Received.....	8		160		
Gross Dividends.....	9	724	306	497	221
Bond and Bank Interest.....	10	2,477	1,070	2,721	1,411
Rental Income.....	11	957	815	2,333	1,051
Annuity Income.....	12	18		6	121
Estate Income.....	13	87	83	85	81
Mortgage Interest.....	14	1,635	303	1,361	501
Other Canadian Investment Income.....	15	265	18	226	31
Foreign Investment Income.....	16	148	177	16	11
Miscellaneous Income.....	17	852	691	508	161
Total Income Assessed.....	18	86,898	17,107	61,415	11,761
Exemptions and Deductions					
Personal Exemptions.....	19	115,814	23,897	87,497	14,851
Pension Contributions.....	20	571	64	280	21
Retirement Savings Premiums.....	21	38		18	
Standard Deductions.....	22	4,935	1,905	4,175	1,211
Medical Claims.....	23	1,421	562	960	561
Charitable Donations.....	24	522	85	466	61
Union Dues.....	25	27	2	26	
Alimony Paid.....	26	352		15	
Other Deductions.....	27	880	715	1,170	31
Total Exemptions and Deductions.....	28	124,560	27,230	94,606	16,761



TABLE 4

*Distribution of Individuals Filing Returns by Age and Sex*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

65 — 69		70 and Over		Total Stating Age		GRAND TOTAL		I T E M
Males	Females	Males	Females	Males	Females	Males	Females	
30,157 \$	32,068 \$	117,634 \$	64,460 \$	3,601,357 \$	1,452,146 \$	3,774,343 \$	1,526,876 \$	1
342,952	59,688	239,132	44,967	16,409,994	3,864,059	17,016,091	4,055,394	2
24,957	2,932	22,480	2,543	748,526	53,900	976,462	69,655	3
21,165	793	15,755	1,178	598,724	23,320	654,814	25,648	4
9,469	134	6,523	122	358,031	9,062	381,928	10,004	5
22,151	2,937	30,267	5,331	402,914	17,503	428,904	18,869	6
		90,425	52,162	90,425	52,162	91,000	52,494	7
7	110	32	208	346	15,233	362	15,892	8
28,766	19,558	61,941	56,349	261,575	153,263	278,202	161,911	9
33,202	18,300	74,825	50,443	253,609	144,779	265,731	152,427	10
11,872	5,179	21,050	9,873	76,566	34,633	83,322	38,455	11
2,788	1,592	5,379	2,659	10,156	6,380	10,286	6,686	12
2,158	8,499	7,040	28,983	26,451	65,109	28,262	70,000	13
11,671	4,629	22,374	10,014	93,563	35,674	100,143	38,499	14
2,184	1,270	6,821	3,824	23,271	10,460	24,884	10,844	15
2,527	2,311	5,192	4,666	19,774	16,535	20,650	17,880	16
2,993	1,068	5,973	3,369	51,567	12,975	54,093	14,163	17
518,861	129,000	615,208	276,589	19,425,492	4,515,047	20,415,135	4,758,819	18
197,760	48,902	224,128	98,290	7,299,798	1,666,032	7,663,485	1,751,819	19
5,376	859	1,656	228	368,778	76,811	381,560	80,838	20
1,701	140	160		48,991	4,500	52,526	4,795	21
5,117	2,002	6,390	3,781	241,934	113,627	253,219	119,442	22
5,328	1,317	11,162	5,661	138,639	34,414	145,274	36,269	23
10,547	3,144	15,228	7,312	252,705	55,216	267,553	58,133	24
403	49	175	25	25,037	4,286	25,986	4,461	25
636	10	614	5	25,482	63	27,053	67	26
3,750	758	6,158	2,235	107,741	14,848	114,163	15,494	27
230,620	57,181	265,671	117,537	8,509,105	1,969,796	8,930,819	2,071,317	28
288,242	71,820	349,537	159,052	10,916,387	2,545,251	11,484,315	2,687,502	29
48,984	9,509	58,182	19,414	1,588,269	291,519	1,677,234	308,471	30
8,143	1,475	9,888	3,354	271,622	49,283	284,428	51,954	31
6,254	1,818	7,269	3,660	292,430	86,264	306,288	90,826	32
63,381	12,802	75,339	26,428	2,152,321	427,066	2,267,950	451,251	33
493	365	1,070	687	6,947	3,189	7,215	3,460	34
5,262	3,397	11,443	10,482	48,254	27,985	51,311	29,561	35
50,839 \$	17,336 \$	61,863 \$	21,718 \$	859,266 \$	480,490 \$	911,424 \$	506,949 \$	1
45,985	9,799	27,306	3,558	934,753	320,803	975,686	336,232	2
6,311	364	1,802	313	109,786	6,515	133,379	8,108	3
447	71	278	48	4,420	822	5,072	921	4
998	58	352	3	16,225	743	18,107	860	5
11,804	785	5,225	249	143,093	2,791	150,187	3,211	6
		46,181	16,178	46,181	16,178	47,544	16,487	7
19	176	22	7	55	2,429	80	2,732	8
825	1,249	1,999	1,218	5,214	4,489	5,750	4,794	9
5,642	3,867	8,745	4,651	24,495	15,031	25,588	16,059	10
3,519	1,609	4,215	1,438	10,004	6,209	8,485	6,903	11
454	379	913	355	1,405	964	1,455	1,040	12
225	141	241	658	1,040	1,588	1,097	1,789	13
2,214	787	2,650	854	9,621	3,383	10,038	3,495	14
225	33	202	104	1,651	349	1,801	357	15
14	42	61	26	448	820	471	849	16
1,626	655	2,305	804	10,162	4,216	10,821	4,522	17
80,307	20,014	102,498	29,838	1,318,553	387,330	1,395,561	408,361	18
112,298	25,997	128,061	33,718	1,759,248	555,739	1,872,609	586,748	19
404	44	214	10	7,179	1,337	7,506	1,405	20
		3		308	17	350	34	21
4,585	1,592	5,282	1,745	80,602	46,614	85,472	49,187	22
964	886	4,650	2,997	13,949	6,645	14,617	6,947	23
561	98	894	344	6,474	956	7,080	1,024	24
13	7	51	33	506	78	545	80	25
50		6	4	1,509	4	1,588	4	26
617	170	1,082	435	22,388	4,301	25,247	4,550	27
119,492	28,794	140,243	39,285	1,892,163	615,691	2,015,013	649,978	28

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	NEWFOUNDLAND			
		Corner Brook	St. John's	Other Areas	TO
Number of Taxable Returns.....	1	5,266	24,226	36,656	66,108
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	23,278	90,816	137,991	252,085
Business Income.....	3	551	4,251	5,815	10,617
Professional Income.....	4	728	4,013	1,088	5,829
Commission Income.....	5	237	1,302	442	1,981
Farm or Fishing Income.....	6	1-	128	284	413
Old Age Pension Income.....	7	28	558	285	871
Alimony Received.....	8				
Gross Dividends.....	9	104	2,140	438	2,682
Bond and Bank Interest.....	10	165	1,726	1,194	3,085
Rental Income.....	11	105	378	212	695
Annuity Income.....	12	5	20	5	30
Estate Income.....	13	2	361	15	378
Mortgage Interest.....	14	35	589	78	692
Other Canadian Investment Income.....	15	1	99	27	127
Foreign Investment Income.....	16	9	115	23	147
Miscellaneous Income.....	17	31	228	229	488
Total Income Assessed.....	18	25,277	106,726	148,126	280,129
Exemptions and Deductions					
Personal Exemptions.....	19	10,699	44,688	74,764	130,151
Pension Contributions.....	20	539	1,604	2,440	4,583
Retirement Savings Premiums.....	21	100	214	101	415
Standard Deductions.....	22	436	2,030	3,064	5,530
Medical Claims.....	23	66	270	114	450
Charitable Donations.....	24	208	961	1,431	2,600
Union Dues.....	25	23	46	131	200
Alimony Paid.....	26	3	34	84	121
Other Deductions.....	27	113	512	588	1,213
Total Exemptions and Deductions.....	28	12,187	50,358	82,717	145,262
Taxable Income Assessed.....	29	13,090	56,368	65,409	134,867
Tax Payable					
Federal Tax Payable.....	30	1,793	8,321	8,071	18,185
Provincial Tax Payable.....	31	391	1,814	1,740	3,945
Old Age Security Tax Payable.....	32	382	1,519	2,090	3,991
Total Tax Payable.....	33	2,567	11,654	11,901	26,122
Foreign Tax Credit.....	34	2	17	4	23
Dividend Tax Credit.....	35	19	401	81	501
Number of Taxable Returns					
Under \$ 1,000.....	1		20	200	220
\$ 1,000 to 2,000.....	2	645	3,990	6,520	11,155
2,000 to 3,000.....	3	972	5,248	6,436	12,656
3,000 to 4,000.....	4	717	5,068	7,313	13,098
4,000 to 5,000.....	5	984	3,449	6,761	11,194
5,000 to 6,000.....	6	746	2,261	4,213	7,220
6,000 to 7,000.....	7	412	1,557	2,158	4,127
7,000 to 8,000.....	8	310	710	996	2,016
8,000 to 9,000.....	9	125	649	789	1,563
9,000 to 10,000.....	10	158	226	439	823
10,000 to 15,000.....	11	117	585	625	1,327
15,000 to 20,000.....	12	37	182	149	368
20,000 to 25,000.....	13	20	97	29	146
25,000 and over.....	14	23	184	28	235
Total Number of Taxable Returns.....	15	5,266	24,226	36,656	66,108

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

PRINCE EDWARD ISLAND			NOVA SCOTIA					NEW BRUNSWICK		T E M
St. John's	Other Areas	TOTAL	Dartmouth	Halifax	Sydney and Glace Bay	Truro	Other Areas	TOTAL	Fredericton	
378	8,106	14,484	14,088	39,704	23,264	4,853	64,474	146,383	9,766	1
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
497	23,498	43,995	56,483	150,659	89,070	16,929	207,220	520,362	36,908	2
404	2,192	3,596	1,016	4,661	3,761	858	13,524	23,820	1,408	3
049	828	1,876	1,074	6,961	2,190	656	5,447	16,328	1,539	4
319	205	524	780	2,710	903	509	3,109	8,010	631	5
16-	1,012	996	90	183	139	126	4,943	5,480	26-	6
348	215	563	305	1,494	543	288	2,135	4,765	297	7
33	5	37	14	209	4	24	132	384	18	8
665	576	1,241	658	7,399	933	640	6,646	16,275	941	9
702	502	1,204	616	4,090	1,034	506	4,603	10,851	929	10
130	59	189	218	1,524	269	87	512	2,610	202	11
21	15	37	27	182	5	1	191	406	24	12
266	89	355	64	1,193	77	158	827	2,319	129	13
140	125	265	115	641	66	53	494	1,369	245	14
49	12	61	17	233	5	36	291	582	21	15
26	14	40	8	684	30	60	505	1,288	49	16
59	88	147	86	572	251	29	1,047	1,985	120	17
691	29,435	55,126	61,571	183,395	99,282	20,960	251,626	616,834	43,435	18
901	13,991	24,891	25,440	68,127	49,124	9,046	121,122	272,859	16,467	19
569	605	1,174	1,525	4,521	1,738	506	5,010	13,301	978	20
73	74	147	98	405	152	38	389	1,082	98	21
457	650	1,107	1,084	2,990	1,708	360	5,322	11,464	716	22
144	90	234	273	996	396	104	917	2,687	161	23
423	335	758	526	2,471	1,032	289	2,156	6,473	717	24
19	15	34	44	161	187	21	172	585	32	25
3	9	12	16	217	25	4	182	444	31	26
95	137	232	197	1,176	383	121	1,223	3,100	245	27
685	15,905	28,590	29,203	81,065	54,744	10,490	136,494	311,996	19,445	28
006	13,531	26,536	32,368	102,330	44,538	10,470	115,132	304,838	23,990	29
705	1,691	3,396	4,104	14,757	5,582	1,360	13,951	39,754	3,271	30
371	361	733	892	3,030	1,212	297	3,035	8,466	715	31
381	419	800	993	2,773	1,452	309	3,636	9,164	672	32
458	2,471	4,929	5,989	20,560	8,247	1,966	20,621	57,384	4,658	33
5	1	6	2	131	14	8	89	244	8	34
130	105	235	119	1,337	155	120	1,197	2,928	169	35
35	140	175	260	335	20		400	1,015	85	1
275	1,899	3,174	1,790	5,460	2,997	600	10,203	21,050	1,461	2
481	2,070	3,551	2,802	7,561	3,888	902	14,849	30,002	2,248	3
363	1,532	2,895	2,344	8,488	4,820	1,284	15,315	32,251	1,792	4
771	977	1,748	2,398	6,867	4,770	960	11,126	26,121	1,389	5
529	693	1,222	1,866	4,143	3,626	333	5,638	15,606	940	6
369	287	656	1,008	2,360	1,618	322	2,454	7,762	578	7
161	147	308	499	1,116	659	185	1,691	4,150	363	8
85	90	175	397	838	252	24	632	2,143	257	9
67	56	123	283	512	193	84	675	1,747	177	10
140	118	258	307	1,171	248	79	936	2,741	294	11
62	47	109	98	412	70	39	296	915	94	12
21	28	49	22	170	24	21	126	363	39	13
19	22	41	14	271	79	20	133	517	49	14
378	8,106	14,484	14,088	39,704	23,264	4,853	64,474	146,383	9,766	15



TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

		NEW BRUNSWICK—(Concluded)			
	I T E M	Moncton	Saint John	Other Areas	TOT AL
Number of Taxable Returns.....	1	15,906	25,749	59,390	110,845
Sources of Income					
Wages and Salaries.....	2	60,720	96,560	202,107	359,387
Business Income.....	3	1,463	2,972	11,808	17,243
Professional Income.....	4	2,428	2,815	4,329	11,111
Commission Income.....	5	1,201	1,661	2,609	6,111
Farm or Fishing Income.....	6	10	51	2,138	2,199
Old Age Pension Income.....	7	611	898	1,377	3,111
Alimony Received.....	8		55	39	1
Gross Dividends.....	9	824	2,630	3,678	8,000
Bond and Bank Interest.....	10	951	2,307	3,450	7,661
Rental Income.....	11	10	545	136	8
Annuity Income.....	12	79	74	56	2
Estate Income.....	13	271	497	379	1,221
Mortgage Interest.....	14	376	417	366	1,441
Other Canadian Investment Income.....	15	88	83	148	3
Foreign Investment Income.....	16	29	136	215	4
Miscellaneous Income.....	17	97	117	496	8
Total Income Assessed.....	18	69,137	111,819	233,330	457,711
Exemptions and Deductions					
Personal Exemptions.....	19	28,764	47,274	112,375	204,811
Pension Contributions.....	20	1,900	2,391	4,797	10,000
Retirement Savings Premiums.....	21	134	215	292	7
Standard Deductions.....	22	1,159	1,930	4,399	8,221
Medical Claims.....	23	481	719	1,147	2,551
Charitable Donations.....	24	938	1,443	3,412	6,551
Union Dues.....	25	76	96	252	4
Alimony Paid.....	26	41	87	80	2
Other Deductions.....	27	394	533	1,393	2,551
Total Exemptions and Deductions.....	28	33,887	54,689	128,148	236,111
Taxable Income Assessed.....	29	35,250	57,130	105,183	221,551
Tax Payable					
Federal Tax Payable.....	30	4,737	7,462	13,279	28,711
Provincial Tax Payable.....	31	1,025	1,623	2,814	6,111
Old Age Security Tax Payable.....	32	1,061	1,711	3,345	6,711
Total Tax Payable.....	33	6,823	10,796	19,438	41,711
Foreign Tax Credit.....	34	2	18	94	1
Dividend Tax Credit.....	35	150	476	666	1,411
Number of Taxable Returns					
Under \$ 1,000.....	1	85	100	335	6,111
\$ 1,000 to 2,000.....	2	1,980	3,295	9,707	16,411
2,000 to 3,000.....	3	3,452	5,190	13,125	24,411
3,000 to 4,000.....	4	3,180	5,134	13,678	23,411
4,000 to 5,000.....	5	2,937	5,503	9,992	19,411
5,000 to 6,000.....	6	1,818	2,848	5,809	11,411
6,000 to 7,000.....	7	951	1,334	3,041	5,411
7,000 to 8,000.....	8	458	726	1,165	2,411
8,000 to 9,000.....	9	335	440	832	1,411
9,000 to 10,000.....	10	142	265	452	1,411
10,000 to 15,000.....	11	380	521	751	1,411
15,000 to 20,000.....	12	97	213	234	1,411
20,000 to 25,000.....	13	34	69	127	1,411
25,000 and over.....	14	57	111	142	1,411
Total Number of Taxable Returns.....	15	15,906	25,749	59,390	110,845

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	QUEBEC									I T E M
de-la- leline	Chicoutimi	Drummondville	Granby	Hull	Jacques Cartier	Jonquière	Longueuil	Montreal	Quebec	
909	11,075 \$	10,801 \$	10,705 \$	29,612 \$	10,174 \$	8,528 \$	8,368 \$	682,101 \$	97,134 \$	1
017	44,221	37,402	37,373	120,866	40,430	38,139	36,068	2,819,116	381,942	2
110	2,243	2,716	2,687	3,792	1,479	905	1,078	120,429	20,309	3
292	2,226	768	1,410	2,646	89	632	1,017	105,758	18,833	4
160	899	1,533	997	1,337	512	384	507	77,664	9,101	5
55	10-	4-	3-	22	6	4-	2	262	128-	6
41	45	78	90	312	41	56	292	14,677	1,922	7
			5	85	18		10	2,111	19	8
180	511	222	221	595	26	169	213	80,491	7,217	9
155	335	215	428	813	91	157	543	58,652	7,001	10
118	250	272	142	540	64-	158	182	29,950	2,116	11
				4				1,402	118	12
	1	98	5	120	5		153	19,712	1,804	13
110	128	89	170	388	39	81	496	21,664	1,848	14
1	53	7	19	35		10	9	8,621	265	15
	2	3	12	2	1		4	8,802	195	16
34	92	48	114	328	34	77	34	9,464	1,236	17
274	50,997	43,448	43,670	131,883	42,707	40,765	40,609	3,378,775	453,796	18
582	24,508	20,640	19,615	56,319	20,455	19,934	15,257	1,190,022	179,486	19
455	883	598	514	3,332	716	1,098	821	57,267	8,941	20
12	91	72	101	112	20	24	28	7,020	866	21
138	398	337	416	2,115	517	167	399	35,914	1,910	22
328	479	253	475	1,079	311	348	332	36,562	3,476	23
567	1,804	1,571	1,386	1,497	1,041	1,906	942	70,442	23,531	24
125	163	151	135	177	120	215	77	6,173	1,160	25
	28	83	8	37		2	16	4,003	192	26
76	258	92	199	338	179	96	207	17,987	2,088	27
282	28,613	23,798	22,848	65,005	23,359	23,791	18,078	1,425,389	221,651	28
991	22,384	19,650	20,822	66,878	19,348	16,974	22,530	1,953,387	232,145	29
430	2,926	2,538	2,703	8,610	2,236	2,071	2,967	295,266	34,305	30
3				36		2	1	398	15	31
399	693	631	653	2,139	673	560	680	51,210	6,364	32
832	3,619	3,170	3,357	10,786	2,909	2,632	3,648	346,874	40,685	33
		3	2	1			1	1,716	35	34
33	85	40	45	115	5	33	42	15,523	1,322	35
	20			20	40		40	3,221	60	1
320	1,420	1,360	1,360	3,101	1,280	861	781	79,627	13,137	2
281	1,687	2,306	2,442	4,881	1,462	1,042	1,221	119,181	18,369	3
063	2,224	3,008	2,782	6,294	2,006	1,423	1,511	130,242	19,464	4
242	1,629	2,149	1,827	6,246	2,530	1,125	1,501	122,925	18,225	5
870	1,727	875	1,030	4,337	1,384	2,107	1,335	82,863	10,181	6
508	1,209	359	566	2,001	804	1,212	827	49,453	6,050	7
347	432	191	270	1,235	263	284	409	27,469	3,332	8
105	328	150	65	537	162	167	228	16,686	2,069	9
67	128	148	51	169	141	162	209	10,967	1,431	10
73	139	161	170	542	88	75	207	22,863	2,826	11
13	60	44	70	103	10	43	53	7,401	865	12
13	24	18	40	62	3	9	21	3,298	427	13
7	48	32	32	84		18	25	5,905	698	14
909	11,075	10,801	10,705	29,612	10,174	8,528	8,368	682,101	97,134	15

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

		QUEBEC—(Continued)				
		I T E M	Rouyn and Noranda	St-Hyacinthe	St-Jean	St. Jérôme
Number of Taxable Returns.....		1	8,737	8,982	8,569	8,210
			\$	\$	\$	\$
Sources of Income						
Wages and Salaries.....	2	33,087	28,990	29,814	28,540	
Business Income.....	3	2,145	2,744	2,292	1,510	
Professional Income.....	4	749	1,235	368	800	
Commission Income.....	5	564	544	477	710	
Farm or Fishing Income.....	6	39-		2	10	
Old Age Pension Income.....	7	23	201	158	200	
Alimony Received.....	8			74	200	
Gross Dividends.....	9	177	330	230	130	
Bond and Bank Interest.....	10	225	549	318	210	
Rental Income.....	11	199	460	169	210	
Annuity Income.....	12	2	1	20	10	
Estate Income.....	13	20	58	22	10	
Mortgage Interest.....	14	155	415	298	100	
Other Canadian Investment Income.....	15	17	11	78	100	
Foreign Investment Income.....	16	2	11		10	
Miscellaneous Income.....	17	345	184	53	10	
Total Income Assessed.....	18	37,672	35,733	34,373	32,610	
Exemptions and Deductions						
Personal Exemptions.....	19	17,257	16,056	15,705	14,900	
Pension Contributions.....	20	641	295	521	400	
Retirement Savings Premiums.....	21	23	48	59	100	
Standard Deductions.....	22	729	459	361	300	
Medical Claims.....	23	191	275	318	200	
Charitable Donations.....	24	228	889	1,005	800	
Union Dues.....	25	20	86	88	100	
Alimony Paid.....	26	2	6		100	
Other Deductions.....	27	111	116	117	100	
Total Exemptions and Deductions.....	28	19,202	18,230	18,175	17,000	
Taxable Income Assessed.....	29	18,470	17,503	16,199	15,510	
Tax Payable						
Federal Tax Payable.....	30	2,424	2,372	2,041	2,000	
Provincial Tax Payable.....	31	6		3	100	
Old Age Security Tax Payable.....	32	593	526	516	500	
Total Tax Payable.....	33	3,023	2,898	2,560	2,500	
Foreign Tax Credit.....	34	1	2		100	
Dividend Tax Credit.....	35	34	61	46	100	

Number of Taxable Returns					
Under	\$ 1,000.....	1		100	
\$ 1,000 to	2,000.....	2	1,181	1,440	1,200
2,000 to	3,000.....	3	1,443	2,182	1,907
3,000 to	4,000.....	4	1,725	2,046	1,860
4,000 to	5,000.....	5	2,103	1,751	1,547
5,000 to	6,000.....	6	926	564	903
6,000 to	7,000.....	7	690	329	430
7,000 to	8,000.....	8	296	226	285
8,000 to	9,000.....	9	97	106	45
9,000 to	10,000.....	10	96	70	88
10,000 to	15,000.....	11	106	168	120
15,000 to	20,000.....	12	32	40	48
20,000 to	25,000.....	13	19	24	17
25,000 and over.....		14	23	36	19
Total Number of Taxable Returns.....		15	8,737	8,982	8,569



TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

Municipality	QUEBEC—(Concluded)					TOTAL	ONTARIO			TOTAL
	Sherbrooke	Thetford-Mines	Trois-Rivières	Valleyfield	Other Areas		Barrie	Belleville	Brampton	
687	22,706	4,417	16,715	7,339	401,300	1,372,148	8,018	11,506	13,350	1
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
625	82,158	19,720	65,700	27,260	1,502,933	5,440,400	31,271	46,390	57,494	2
059	6,205	809	3,213	1,545	104,801	285,077	2,512	1,852	2,943	3
706	3,699	453	2,435	318	32,223	176,723	1,201	1,743	1,588	4
262	1,506	197	1,190	329	21,585	120,492	833	706	598	5
6-	46	8	2		2,575	2,775	34-	41	1,116	6
111	572	114	169	173	5,171	24,273	284	368	289	7
36	11		6		132	2,508	21	21	135	8
311	1,929	125	773	85	11,384	105,326	663	798	994	9
604	1,635	346	795	156	16,606	89,906	736	1,241	1,589	10
280	56-	43-	476	145	4,119	39,706	431	373	411	11
	41		45	10	277	1,921	5	38	76	12
18	756	36	204	138	1,855	25,059	599	63	403	13
63	722	15	255	82	6,967	34,087	227	348	953	14
21	158	29	31		1,240	10,606	8	21	66	15
5	79	1	10	3	701	9,833	8	197	11	16
125	365	4	229	27	4,226	17,168	105	79	97	17
219	99,826	21,813	75,533	30,271	1,716,795	6,385,857	38,870	54,277	68,765	18
620	41,723	9,845	32,201	14,131	777,377	2,519,663	14,316	20,208	23,643	19
882	1,231	359	1,209	316	26,776	107,264	752	1,269	1,047	20
57	199	18	92	11	1,539	10,420	134	125	178	21
227	1,292	89	357	181	20,382	66,783	626	851	1,074	22
492	711	193	807	307	11,936	59,137	196	285	262	23
151	2,113	1,067	3,663	1,208	46,044	164,878	372	637	568	24
209	171	108	281	126	3,998	13,692	19	63	35	25
	27		31		999	5,435	11	9	15	26
130	485	46	419	75	7,951	31,109	192	485	275	27
768	47,952	11,724	39,060	16,354	897,002	2,978,381	16,617	23,932	27,096	28
451	51,874	10,089	36,472	13,917	819,793	3,407,477	22,253	30,345	41,668	29
794	7,101	1,424	4,912	1,626	105,319	487,083	2,904	4,118	5,701	30
	3				125	594	634	905	1,244	31
649	1,514	306	1,069	488	25,490	95,657	638	862	1,151	32
443	8,619	1,730	5,981	2,114	130,933	583,335	4,176	5,885	8,096	33
15	18		2		168	1,963	1	40	2	34
59	340	26	138	10	2,116	20,097	157	133	175	35
521	40				1,160	4,701	20	80	80	1
282	3,081	341	2,423	960	60,279	177,794	861	1,763	1,200	2
227	4,524	361	3,343	1,061	74,883	246,698	1,273	1,656	1,801	3
427	4,770	843	2,964	1,603	80,220	269,860	1,544	2,069	2,485	4
818	4,373	1,124	2,510	1,642	69,591	246,633	1,325	1,947	2,089	5
190	2,405	1,063	2,154	1,227	48,694	167,235	983	1,384	1,944	6
574	1,274	327	1,474	467	26,972	96,449	688	926	1,322	7
192	676	145	515	207	14,834	52,142	505	448	743	8
126	601	22	351	62	8,879	30,956	227	465	572	9
209	182	22	277	43	4,461	18,903	186	183	284	10
58	417	105	497	44	7,585	36,510	290	418	612	11
38	175	30	79	11	2,075	11,232	67	85	139	12
25	67	10	58	5	804	4,972	32	30	28	13
	121	24	70	7	863	8,063	17	52	51	14
687	22,706	4,417	16,715	7,339	401,300	1,372,148	8,018	11,506	13,350	15

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	ONTARIO—(Continued)			
		Brantford	Brockville	Chatham	Cornwall
Number of Taxable Returns.....	1	23,087	7,650	11,127	12,700
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	90,581	29,056	41,504	50,200
Business Income.....	3	4,294	1,263	2,758	2,100
Professional Income.....	4	3,138	839	2,216	1,500
Commission Income.....	5	1,913	589	847	700
Farm or Fishing Income.....	6	725	125	2,860	1,000
Old Age Pension Income.....	7	838	314	373	2,400
Alimony Received.....	8	25	22	36	400
Gross Dividends.....	9	2,308	723	919	5,000
Bond and Bank Interest.....	10	2,275	688	1,093	8,000
Rental Income.....	11	475	102	421	2,000
Annuity Income.....	12	124	50	20	400
Estate Income.....	13	548	510	328	1,000
Mortgage Interest.....	14	887	88	586	2,000
Other Canadian Investment Income.....	15	92	5	22	200
Foreign Investment Income.....	16	132	183	203	1,000
Miscellaneous Income.....	17	268	79	51	1,000
Total Income Assessed.....	18	108,624	34,635	54,237	56,900
Exemptions and Deductions					
Personal Exemptions.....	19	40,607	12,774	20,720	23,800
Pension Contributions.....	20	1,528	606	878	1,100
Retirement Savings Premiums.....	21	251	95	155	1,000
Standard Deductions.....	22	1,755	619	792	9,000
Medical Claims.....	23	668	198	307	2,000
Charitable Donations.....	24	1,080	254	606	5,000
Union Dues.....	25	114	23	46	1,000
Alimony Paid.....	26	143	39	23	1,000
Other Deductions.....	27	310	214	169	2,000
Total Exemptions and Deductions.....	28	46,455	14,822	23,698	27,000
Taxable Income Assessed.....	29	62,169	19,813	30,540	29,800
Tax Payable					
Federal Tax Payable.....	30	8,643	2,676	4,377	3,800
Provincial Tax Payable.....	31	1,891	589	957	800
Old Age Security Tax Payable.....	32	1,805	590	851	900
Total Tax Payable.....	33	12,338	3,855	6,185	5,600
Foreign Tax Credit.....	34	24	37	29	1,000
Dividend Tax Credit.....	35	412	133	145	1,000
Number of Taxable Returns					
Under \$ 1,000.....	1	120	20	80	1,600
\$ 1,000 to 2,000.....	2	2,624	1,040	1,160	1,600
2,000 to 3,000.....	3	3,862	1,201	1,921	2,200
3,000 to 4,000.....	4	3,769	1,461	1,862	2,100
4,000 to 5,000.....	5	4,574	1,406	1,904	2,000
5,000 to 6,000.....	6	3,957	1,103	1,903	2,400
6,000 to 7,000.....	7	1,771	742	868	900
7,000 to 8,000.....	8	793	282	553	400
8,000 to 9,000.....	9	406	125	209	200
9,000 to 10,000.....	10	286	40	153	100
10,000 to 15,000.....	11	550	134	299	200
15,000 to 20,000.....	12	178	34	104	100
20,000 to 25,000.....	13	84	24	41	100
25,000 and over.....	14	113	38	70	100
Total Number of Taxable Returns.....	15	23,087	7,650	11,127	12,700

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

F. William and rt Arthur	ONTARIO—(Continued)									I T E M
	Galt	Guelph	Hamilton	Kingston	Kirkland Lake	Kitchener and Waterloo	London	Niagara Falls	North Bay	
4,025	13,928	18,549	141,826	22,674	4,766	45,319	69,023	18,993	12,031	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
12,948	53,775	74,185	625,665	88,217	19,278	185,432	276,247	80,781	46,504	2
5,442	2,317	3,706	23,703	3,823	499	9,114	12,343	3,160	3,661	3
3,821	1,409	2,470	18,727	4,273	462	5,806	10,685	1,943	1,857	4
2,028	497	1,189	12,279	1,499	50	3,479	6,083	577	1,123	5
11	35	437	664	36		457	319	73		6
702	331	516	4,390	955	58	1,224	2,062	662	338	7
18	102	21	663	111	101	378	353	47	43	8
1,615	898	1,454	13,431	2,163	382	3,546	6,995	1,011	576	9
2,119	1,125	1,393	10,454	2,203	189	3,554	6,770	1,243	680	10
318	271	287	3,143	1,063	151	1,113	1,418	127	79	11
72	58	94	741	138	1	243	385	92	18	12
149	225	342	3,311	559	7	1,191	1,790	47	78	13
690	172	618	4,604	637	32	1,334	1,577	586	480	14
27	38	117	626	48	3	93	327	57	8	15
37	42	37	847	229	16	221	833	72	47	16
242	133	283	2,197	150	94	634	746	401	96	17
10,238	61,429	87,149	725,443	106,105	21,324	217,820	328,933	90,878	55,587	18
2,879	24,308	31,759	251,291	37,714	8,677	76,250	114,621	33,676	22,262	19
3,921	946	1,695	11,338	2,374	399	3,070	6,861	1,482	1,482	20
337	172	380	2,213	232	71	726	1,131	138	106	21
2,653	1,149	1,421	10,738	1,771	403	3,198	5,237	1,404	903	22
1,134	311	477	5,102	619	157	1,617	2,161	786	282	23
1,028	444	872	6,684	993	124	3,074	3,399	725	524	24
198	35	79	797	88	7	171	322	111	47	25
121	34	21	815	101		246	542	79	2	26
1,045	246	406	2,742	924	111	1,015	2,055	236	337	27
8,315	27,644	37,110	291,721	44,816	9,947	89,367	136,329	38,635	25,946	28
9,922	33,785	50,039	433,722	61,289	11,377	128,453	192,604	52,243	29,641	29
5,573	4,417	6,732	61,033	8,469	1,468	17,872	26,936	6,650	4,026	30
5,526	964	1,468	13,348	1,847	320	3,900	5,894	1,482	879	31
6,638	1,041	1,462	11,920	1,726	344	3,664	5,396	1,537	884	32
8,737	6,422	9,662	86,301	12,042	2,132	25,436	38,225	9,669	5,788	33
5	7	14	163	28	5	32	173	309	11	34
291	169	256	2,407	401	65	663	1,257	145	108	35
80	80	100	670	320	20	200	361	60	220	1
6,622	1,386	1,902	14,567	2,801	541	4,821	8,224	2,100	1,400	2
1,115	2,720	3,263	20,161	4,082	803	8,144	11,889	3,403	1,903	3
4,446	2,943	3,508	22,042	3,887	1,101	7,594	13,577	2,268	2,090	4
6,660	3,305	3,769	24,082	4,107	907	8,599	12,401	3,128	2,283	5
6,296	1,586	2,469	21,887	3,026	634	6,316	8,759	3,326	1,724	6
9,996	590	1,331	15,779	1,532	242	3,934	4,807	2,248	904	7
3,333	449	647	8,411	1,062	142	1,924	2,840	1,006	472	8
759	204	470	4,807	438	121	1,080	1,542	507	253	9
3,319	223	331	2,668	215	41	737	1,182	212	305	10
6,062	276	479	4,255	814	171	1,146	2,156	571	332	11
134	70	140	1,109	170	18	373	599	74	75	12
77	38	49	505	102	11	170	246	33	30	13
126	58	91	883	118	14	281	440	57	40	14
3,025	13,928	18,549	141,826	22,674	4,766	45,319	69,023	18,993	12,031	15



TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

		ONTARIO—(Continued)				
		I T E M	Orillia	Oshawa	Ottawa	Owen Sound
Number of Taxable Returns.....		1	7,082	29,537	124,172	6,791
			\$	\$	\$	\$
Sources of Income						
Wages and Salaries.....	2	27,614	138,280	549,268	24,400	
Business Income.....	3	1,541	4,085	14,823	1,840	
Professional Income.....	4	809	3,133	19,067	1,030	
Commission Income.....	5	610	1,279	8,802	750	
Farm or Fishing Income.....	6	93	20	126	190	
Old Age Pension Income.....	7	236	419	4,431	210	
Alimony Received.....	8		10	818	70	
Gross Dividends.....	9	558	1,395	13,263	980	
Bond and Bank Interest.....	10	440	1,902	12,232	760	
Rental Income.....	11	78	907	3,632	120	
Annuity Income.....	12	10	55	558	40	
Estate Income.....	13	52	287	3,748	110	
Mortgage Interest.....	14	70	778	4,561	120	
Other Canadian Investment Income.....	15	2	1,640	752	40	
Foreign Investment Income.....	16	67	338	1,008	40	
Miscellaneous Income.....	17	125	290	1,676	40	
Total Income Assessed.....	18	32,306	154,820	638,764	30,600	
Exemptions and Deductions						
Personal Exemptions.....	19	13,247	53,204	207,964	12,200	
Pension Contributions.....	20	664	1,444	21,007	600	
Retirement Savings Premiums.....	21	66	346	1,470	100	
Standard Deductions.....	22	574	2,252	9,031	500	
Medical Claims.....	23	270	1,015	5,559	100	
Charitable Donations.....	24	212	1,391	6,382	400	
Union Dues.....	25	17	175	460	100	
Alimony Paid.....	26	10	248	779	100	
Other Deductions.....	27	95	384	3,090	100	
Total Exemptions and Deductions.....	28	15,156	60,457	255,742	14,300	
Taxable Income Assessed.....	29	17,150	94,363	383,022	16,300	
Tax Payable						
Federal Tax Payable.....	30	2,214	13,816	55,377	2,100	
Provincial Tax Payable.....	31	485	3,060	12,031	400	
Old Age Security Tax Payable.....	32	519	2,635	10,017	400	
Total Tax Payable.....	33	3,217	19,511	77,425	3,000	
Foreign Tax Credit.....	34	10	205	187	100	
Dividend Tax Credit.....	35	106	329	2,461	100	

Number of Taxable Returns					
Under \$ 1,000.....	1		20	1,191	70
\$ 1,000 to 2,000.....	2	820	2,461	13,315	700
2,000 to 3,000.....	3	943	3,827	19,968	1,500
3,000 to 4,000.....	4	1,728	3,530	22,625	1,400
4,000 to 5,000.....	5	1,384	5,768	20,483	1,100
5,000 to 6,000.....	6	910	6,396	14,214	700
6,000 to 7,000.....	7	470	3,693	10,050	300
7,000 to 8,000.....	8	327	1,384	5,909	200
8,000 to 9,000.....	9	126	749	4,032	100
9,000 to 10,000.....	10	104	512	3,337	100
10,000 to 15,000.....	11	205	823	6,059	100
15,000 to 20,000.....	12	28	155	1,694	100
20,000 to 25,000.....	13	15	53	571	100
25,000 and over.....	14	22	166	724	100
Total Number of Taxable Returns.....	15	7,082	29,537	124,172	6,791

NOTE: In this table, all taxable returns (only) are classified according to the address on the return at the time of filing.

The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. The lower half of the table shows an income breakdown of the numbers of taxpayers in each locality shown in this table. This breakdown is, in some respects, more detailed than that shown in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO—(Continued)										
Amherst	Peterborough	Port Colborne	St. Catharines	St. Thomas	Sarnia	Sault Ste. Marie	Stratford	Sudbury and Copper Cliff	Timmins, Porcupine and Schumacher	I T E M
1,465	20,720	6,848	35,863	10,262	19,975	23,416	8,701	33,867	11,577	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2,509	88,408	28,246	161,425	37,281	92,396	115,808	32,298	149,956	45,100	2
840	4,534	1,461	7,468	1,539	4,116	3,575	1,905	4,657	2,418	3
858	2,835	570	5,191	1,307	3,168	2,696	1,291	4,545	1,242	4
340	1,523	84	2,138	889	976	914	453	1,817	353	5
101	133-	29-	747	608	366	45	314	110	30	6
156	480	173	949	407	708	361	277	381	61	7
	128	24	67	26	115	102	17	94	39	8
393	1,209	177	2,579	523	1,697	825	477	1,352	357	9
440	1,418	457	2,396	775	1,617	1,143	803	1,805	518	10
200	682	114	673	86	232	279	157	455	106	11
9	58	12	127	10	155	39	40	75	35	12
44	231	29	605	153	142	90	200	469	42	13
340	433	302	797	223	511	716	259	730	307	14
30	20	5	47	16	98	14	12	101	18	15
2	54	5	267	82	210	24	9	34	9	16
37	97	10	450	277	154	204	48	287	76	17
2,299	101,975	31,641	185,926	44,203	106,660	126,836	38,560	166,870	50,712	18
1,648	37,500	13,219	66,168	16,242	37,457	45,695	14,950	66,068	22,475	19
660	2,053	372	3,053	1,001	2,273	1,314	678	2,022	698	20
48	220	89	461	199	342	302	143	352	130	21
428	1,401	476	2,641	821	1,305	1,869	645	2,483	943	22
134	761	257	1,409	184	868	457	304	1,027	265	23
470	1,116	337	1,698	386	1,324	939	437	1,611	384	24
42	159	56	199	59	178	155	25	300	21	25
	46	26	141	57	88	136	27	65	19	26
153	294	88	538	407	530	454	227	593	225	27
583	43,550	14,920	76,308	19,356	44,366	51,321	17,437	74,519	25,162	28
715	58,426	16,720	109,617	24,848	62,294	75,515	21,123	92,351	25,550	29
1,761	7,819	2,124	15,266	3,220	8,615	10,421	2,847	12,234	3,312	30
384	1,707	469	3,344	703	1,883	2,275	620	2,672	721	31
433	1,696	527	3,060	746	1,697	2,112	633	2,800	813	32
2,578	11,223	3,120	21,670	4,668	12,195	14,807	4,099	17,706	4,846	33
	15	44	99	9	29	5	2	12	1	34
72	219	34	473	104	278	141	82	243	63	35
581	1,961	603	3,570	1,462	2,061	2,263	1,020	3,203	1,281	2
1,502	3,303	1,081	4,244	2,260	2,862	2,165	1,803	4,606	1,785	3
1,504	3,457	1,041	5,245	2,114	2,346	2,767	1,864	4,295	2,502	4
1,144	3,793	1,662	6,198	1,508	2,811	3,477	1,841	5,699	2,570	5
322	2,892	1,381	6,655	1,205	2,690	4,375	893	8,519	1,742	6
402	2,272	484	4,043	688	2,795	3,322	447	3,419	844	7
166	1,189	204	2,165	378	2,008	2,188	205	1,437	265	8
41	531	103	1,355	105	1,001	1,347	165	801	184	9
22	528	120	678	163	355	537	87	652	146	10
117	546	106	1,011	232	638	723	207	741	136	11
25	98	28	265	98	204	99	101	149	37	12
16	76	15	130	17	63	59	23	73	23	13
23	74	19	184	32	101	73	45	133	42	14
5,665	20,720	6,848	35,863	10,262	19,975	23,416	8,701	33,867	11,577	15

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	ONTARIO—(Continued)			
		Toronto	Welland	Whitby	Windsor
Number of Taxable Returns.....	1	762,741	13,687	5,404	61,155
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	3,272,867	60,356	24,518	282,155
Business Income.....	3	129,268	2,620	867	12,155
Professional Income.....	4	121,927	1,885	401	8,155
Commission Income.....	5	76,547	713	206	3,155
Farm or Fishing Income.....	6	343	89-	21-	1,155
Old Age Pension Income.....	7	22,099	264	179	1,155
Alimony Received.....	8	3,745	18	28	1,155
Gross Dividends.....	9	99,621	409	126	3,155
Bond and Bank Interest.....	10	66,551	850	386	4,155
Rental Income.....	11	20,560	185	92	1,155
Annuity Income.....	12	4,708	3	2	1,155
Estate Income.....	13	24,848	100	64	1,155
Mortgage Interest.....	14	26,938	333	69	1,155
Other Canadian Investment Income.....	15	4,511	10	2	1,155
Foreign Investment Income.....	16	8,965	15	30	1,155
Miscellaneous Income.....	17	9,689	52	98	1,155
Total Income Assessed.....	18	3,893,189	67,726	27,047	322,155
Exemptions and Deductions					
Personal Exemptions.....	19	1,226,640	25,643	9,936	113,155
Pension Contributions.....	20	67,603	875	315	3,155
Retirement Savings Premiums.....	21	9,977	106	27	1,155
Standard Deductions.....	22	61,650	1,011	449	4,155
Medical Claims.....	23	24,040	467	75	1,155
Charitable Donations.....	24	31,831	529	186	3,155
Union Dues.....	25	2,631	95	19	1,155
Alimony Paid.....	26	5,759	1	25	1,155
Other Deductions.....	27	20,742	137	64	1,155
Total Exemptions and Deductions.....	28	1,450,874	28,864	11,096	128,155
Taxable Income Assessed.....	29	2,442,316	38,861	15,951	193,155
Tax Payable					
Federal Tax Payable.....	30	366,618	5,257	2,082	26,155
Provincial Tax Payable.....	31	80,197	1,148	456	5,155
Old Age Security Tax Payable.....	32	63,145	1,133	481	5,155
Total Tax Payable.....	33	509,961	7,538	3,019	37,155
Foreign Tax Credit.....	34	1,952	3	6	1,155
Dividend Tax Credit.....	35	18,262	63	21	1,155
Number of Taxable Returns					
Under \$ 1,000.....	1	4,792	40	20	6,155
\$ 1,000 to 2,000.....	2	82,153	1,700	340	6,155
2,000 to 3,000.....	3	124,564	1,703	742	8,155
3,000 to 4,000.....	4	143,927	1,686	726	8,155
4,000 to 5,000.....	5	128,333	2,205	1,044	9,155
5,000 to 6,000.....	6	99,662	2,629	1,105	8,155
6,000 to 7,000.....	7	60,803	1,646	842	7,155
7,000 to 8,000.....	8	37,903	946	264	4,155
8,000 to 9,000.....	9	20,273	483	104	2,155
9,000 to 10,000.....	10	14,325	245	67	1,155
10,000 to 15,000.....	11	26,684	284	89	2,155
15,000 to 20,000.....	12	8,767	39	42	1,155
20,000 to 25,000.....	13	4,008	23	12	1,155
25,000 and over.....	14	6,547	58	7	1,155
Total Number of Taxable Returns.....	15	762,741	13,687	5,404	61,155



TABLE 5

# Distribution of Taxable Returns by Cities or Place of Residence

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO—(Concluded)			MANITOBA				SASKATCHEWAN			I T E M
Windsor	Other Areas	TOTAL	Brandon	Portage la Prairie	Winnipeg	Other Areas	TOTAL	Moose Jaw	Prince Albert	
305	512,751	2,178,818	9,086	3,817	173,070	62,497	248,470	10,245	7,691	1
869	1,953,829	9,082,154	31,968	11,596	687,126	188,895	919,586	34,734	27,709	2
843	134,590	422,328	1,615	877	23,445	18,461	44,399	1,659	1,600	3
168	44,672	290,011	1,094	445	22,514	4,653	28,706	1,452	1,163	4
354	25,965	163,219	637	390	12,761	1,577	15,364	302	457	5
632	62,980	73,490	946	377	1,526	31,477	34,325	3,283	550	6
230	16,163	63,907	249	162	4,738	2,091	7,240	671	152	7
44	1,360	8,992	11		870	56	937	99		8
569	27,644	196,466	464	47	13,849	1,754	16,114	595	146	9
873	41,635	179,794	718	225	14,114	4,793	19,851	1,170	462	10
185	7,806	48,678	307	80	2,054	763	3,205	294	65	11
19	1,495	9,789	68	1	808	64	940	41	6	12
102	5,964	48,134	31		2,851	295	3,178	207	19	13
379	18,829	71,936	160	84	3,609	988	4,840	84	202	14
11	1,748	10,802	121	17	2,101	631	2,871	36	15	15
30	2,401	17,221	1		706	46	753	10		16
82	5,402	25,808	98	106	2,032	537	2,773	146	51	17
388	2,352,482	10,712,730	38,488	14,410	795,104	257,082	1,105,083	44,783	32,595	18
629	954,301	3,783,022	15,755	6,397	295,298	116,389	433,839	17,772	14,038	19
790	40,333	192,188	1,082	378	20,959	5,182	27,602	1,097	929	20
103	5,433	27,153	100	21	2,198	538	2,858	184	98	21
671	40,425	169,628	681	313	12,691	5,055	18,740	784	606	22
320	12,210	66,529	330	39	8,527	1,385	10,280	255	183	23
476	19,589	94,698	379	101	7,421	2,134	10,035	462	210	24
59	1,947	9,280	46	5	855	172	1,077	75	37	25
24	1,753	11,663		2	903	143	1,048	46	18	26
146	11,263	51,700	792	93	4,895	1,325	7,104	346	243	27
218	1,087,255	4,405,862	19,166	7,349	353,746	132,324	512,584	21,021	16,362	28
170	1,265,227	6,306,868	19,322	7,061	441,358	124,758	592,499	23,762	16,233	29
3034	167,280	893,258	2,483	867	61,070	15,361	79,780	3,148	2,094	30
665	36,479	195,396	720	251	17,701	4,396	23,069	907	609	31
702	37,380	173,521	596	233	12,794	3,960	17,583	705	514	32
401	241,138	1,262,175	3,799	1,351	91,564	23,718	120,432	4,761	3,218	33
21	974	6,251	1	1	180	101	284	1		34
102	4,912	35,724	70	9	2,595	294	2,969	108	25	35
20	2,201	11,517	60	40	1,090	220	1,410	60	40	1
141	62,222	241,013	1,400	680	20,767	10,279	33,126	1,081	1,080	2
742	87,393	352,485	1,702	960	33,668	11,883	48,213	2,401	1,540	3
821	100,253	392,831	1,763	701	31,914	12,740	47,118	2,263	1,482	4
821	89,662	377,169	1,993	704	32,806	10,727	46,230	1,548	1,462	5
246	69,051	304,612	925	280	21,043	7,359	29,607	1,162	983	6
683	40,047	186,416	446	205	11,858	4,101	16,610	644	461	7
249	23,008	106,782	148	82	6,242	1,962	8,434	328	225	8
172	12,361	58,728	242	101	3,788	1,010	5,141	166	107	9
46	6,623	38,112	66		2,654	755	3,475	247	145	10
216	13,556	68,746	216	36	4,634	1,016	5,902	193	82	11
86	3,477	19,427	61	16	1,080	277	1,434	70	41	12
31	1,305	8,284	24	5	651	93	773	39	16	13
31	1,592	12,696	40	7	875	75	997	43	27	14
305	512,751	2,178,818	9,086	3,817	173,070	62,497	248,470	10,245	7,691	15

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	SASKATCHEWAN—(Concluded)			
		Regina	Saskatoon	Other Areas	TO
Number of Taxable Returns.....	1	45,144	34,472	117,503	215,119
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	177,732	130,454	258,280	628,466
Business Income.....	3	8,307	5,345	35,383	52,035
Professional Income.....	4	6,698	6,362	10,560	26,620
Commission Income.....	5	3,678	2,709	3,790	10,177
Farm or Fishing Income.....	6	6,666	3,759	196,259	210,684
Old Age Pension Income.....	7	1,338	1,257	6,537	9,132
Alimony Received.....	8	120	92	50	262
Gross Dividends.....	9	2,583	2,308	3,565	9,456
Bond and Bank Interest.....	10	4,473	2,949	13,758	22,180
Rental Income.....	11	1,674	1,209	2,699	5,582
Annuity Income.....	12	164	109	133	406
Estate Income.....	13	555	308	1,169	2,032
Mortgage Interest.....	14	682	633	1,801	3,116
Other Canadian Investment Income.....	15	288	198	2,381	2,867
Foreign Investment Income.....	16	71	61	107	239
Miscellaneous Income.....	17	566	610	1,661	3,037
Total Income Assessed.....	18	215,596	158,364	538,133	989,093
Exemptions and Deductions					
Personal Exemptions.....	19	75,826	60,254	223,683	391,763
Pension Contributions.....	20	5,402	3,927	7,769	19,098
Retirement Savings Premiums.....	21	788	505	1,888	3,181
Standard Deductions.....	22	3,371	2,677	9,177	16,225
Medical Claims.....	23	1,594	813	2,297	5,604
Charitable Donations.....	24	2,095	1,573	5,286	9,954
Union Dues.....	25	223	165	279	667
Alimony Paid.....	26	192	272	216	680
Other Deductions.....	27	1,120	1,120	2,838	5,078
Total Exemptions and Deductions.....	28	90,611	71,307	253,432	452,350
Taxable Income Assessed.....	29	124,985	87,057	284,700	536,743
Tax Payable					
Federal Tax Payable.....	30	17,439	12,126	37,404	72,969
Provincial Tax Payable.....	31	5,052	3,520	10,416	20,998
Old Age Security Tax Payable.....	32	3,538	2,477	8,097	15,112
Total Tax Payable.....	33	26,028	18,123	55,918	108,068
Foreign Tax Credit.....	34	16	13	14	43
Dividend Tax Credit.....	35	459	415	570	1,444
Number of Taxable Returns					
Under \$ 1,000.....	1	140	40	220	400
\$ 1,000 to 2,000.....	2	5,382	4,983	15,614	28,979
2,000 to 3,000.....	3	7,525	6,846	21,670	39,041
3,000 to 4,000.....	4	8,952	5,923	23,255	41,130
4,000 to 5,000.....	5	7,700	5,671	19,749	36,120
5,000 to 6,000.....	6	5,623	4,527	12,652	24,802
6,000 to 7,000.....	7	3,859	2,188	7,675	14,722
7,000 to 8,000.....	8	1,652	1,358	5,163	8,173
8,000 to 9,000.....	9	1,133	955	3,882	6,970
9,000 to 10,000.....	10	899	330	2,146	3,375
10,000 to 15,000.....	11	1,544	1,075	3,996	6,615
15,000 to 20,000.....	12	338	274	874	1,486
20,000 to 25,000.....	13	163	125	294	582
25,000 and over.....	14	234	177	313	724
Total Number of Taxable Returns.....	15	45,144	34,472	117,503	215,119

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

ALBERTA						BRITISH COLUMBIA				I T E M
Calgary	Edmonton	Lethbridge	Medicine Hat	Red Deer	Other Areas	TOTAL	Alberni and Port Alberni	Kamloops	Kelowna	
4,001	124,493	12,649	7,870	8,319	103,855	361,187	7,403	8,338	6,751	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2,219	509,424	44,059	26,348	30,283	307,303	1,359,636	34,051	34,626	23,960	2
6,658	17,270	2,860	2,052	2,203	30,529	71,573	1,746	2,185	1,631	3
5,718	18,852	2,130	757	1,027	8,991	47,474	675	1,306	885	4
0,847	9,778	860	408	766	2,779	25,438	32	343	620	5
3,872	1,552	2,616	1,792	1,142	77,422	88,397	44	77	1,091	6
3,124	2,514	537	435	152	3,536	10,299	92	259	312	7
492	278	16	22	8	242	1,056			10	8
9,510	7,860	912	631	450	4,734	24,097	233	542	822	9
9,785	8,834	1,734	966	433	8,185	29,938	225	589	857	10
1,499	2,084	142	194	106	1,412	5,437	25	274	128	11
570	317	50	34	1	169	1,142		16	25	12
2,203	1,398	115	3	171	831	4,720	1	193	217	13
1,778	2,266	179	170	126	1,517	6,036	66	326	406	14
1,547	923	68	29	47	1,129	3,743	17	32	91	15
1,114	292	14	9	6	214	1,650	7	220	24	16
3,097	2,170	163	89	85	1,453	7,057	60	45	162	17
54,035	585,811	56,456	33,939	37,006	450,447	1,687,693	37,275	41,034	31,241	18
15,870	213,817	22,622	14,512	15,089	191,243	643,154	14,145	15,154	12,585	19
1,117	13,081	1,075	760	599	6,749	33,382	558	1,034	529	20
1,783	1,612	204	111	82	970	4,762	59	77	48	21
7,958	9,524	872	592	653	8,494	28,092	566	683	518	22
4,266	4,664	706	254	184	2,346	12,420	298	210	172	23
4,268	4,464	714	349	364	3,630	13,788	142	229	295	24
436	617	70	36	27	206	1,393	80	51	27	25
926	686	56	49	57	397	2,171	2	46	65	26
3,332	4,095	448	285	292	2,613	11,065	129	476	275	27
29,956	252,559	26,766	16,949	17,346	216,650	750,225	15,979	17,960	14,515	28
31,079	333,252	29,690	16,990	19,660	233,797	937,468	21,296	23,075	16,726	29
3,371	45,436	3,841	2,112	2,526	29,642	126,927	2,720	3,116	2,306	30
9,488	9,918	838	460	550	6,372	27,625	595	695	507	31
3,285	9,615	890	524	607	7,017	26,938	645	657	470	32
1,143	64,969	5,568	3,095	3,683	43,031	181,490	3,960	4,468	3,284	33
252	114	6	1	1	61	435		68	17	34
1,768	1,395	168	111	81	829	4,351	45	102	147	35
301	740	40		60	501	1,642		20	20	1
2,277	14,779	1,570	1,220	880	15,458	45,184	640	860	960	2
3,847	21,276	2,602	1,222	1,623	19,147	62,717	700	1,402	1,320	3
1,038	22,740	2,405	1,586	1,651	19,872	66,292	1,063	1,308	1,062	4
7,850	21,961	2,216	1,627	1,445	18,275	63,374	1,745	1,424	1,244	5
1,791	16,673	1,648	907	1,209	11,571	46,799	1,283	1,161	824	6
1,228	9,886	757	546	467	7,635	27,519	783	802	429	7
1,118	6,037	445	348	361	3,764	16,073	542	562	223	8
1,342	2,999	269	146	283	2,775	9,814	204	251	170	9
1,175	2,017	186	24	103	1,416	5,921	242	183	125	10
1,716	3,414	335	136	144	2,500	10,245	160	271	251	11
1,056	967	101	77	55	577	2,833	18	44	71	12
599	440	40	20	23	213	1,335	8	25	28	13
663	564	35	11	15	151	1,439	15	25	24	14
0,001	124,493	12,649	7,870	8,319	103,855	361,187	7,403	8,338	6,751	15



TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	BRITISH COLUMBIA—(Continued)			
		Nanaimo	New Westminster	Penticton	Prince George
Number of Taxable Returns.....	1	7,620	38,406	4,614	10,300
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	33,468	170,968	16,771	44,100
Business Income.....	3	1,330	4,986	977	3,600
Professional Income.....	4	923	4,468	812	960
Commission Income.....	5	675	2,306	384	550
Farm or Fishing Income.....	6	439	1,024	219	1,100
Old Age Pension Income.....	7	144	579	244	1,100
Alimony Received.....	8	4	97		
Gross Dividends.....	9	432	1,880	433	460
Bond and Bank Interest.....	10	403	1,954	684	320
Rental Income.....	11	57	425	114	260
Annuity Income.....	12	12	57	2	
Estate Income.....	13	12	122	33	
Mortgage Interest.....	14	230	830	164	1,100
Other Canadian Investment Income.....	15	22	90	6	
Foreign Investment Income.....	16	44	39	10	
Miscellaneous Income.....	17	31	263	60	
Total Income Assessed.....	18	38,226	190,087	20,913	50,800
Exemptions and Deductions					
Personal Exemptions.....	19	13,787	71,225	8,123	18,500
Pension Contributions.....	20	625	3,697	341	700
Retirement Savings Premiums.....	21	123	414	116	1,100
Standard Deductions.....	22	639	2,858	360	800
Medical Claims.....	23	260	1,849	138	2,100
Charitable Donations.....	24	95	1,035	135	1,100
Union Dues.....	25	26	320	20	
Alimony Paid.....	26	33	322	18	
Other Deductions.....	27	173	789	179	300
Total Exemptions and Deductions.....	28	15,761	82,510	9,429	21,100
Taxable Income Assessed.....	29	22,465	107,577	11,484	29,600
Tax Payable					
Federal Tax Payable.....	30	2,944	13,979	1,492	4,000
Provincial Tax Payable.....	31	637	3,047	326	800
Old Age Security Tax Payable.....	32	642	3,226	335	800
Total Tax Payable.....	33	4,223	20,252	2,152	5,700
Foreign Tax Credit.....	34	10	22	1	
Dividend Tax Credit.....	35	74	357	78	
Number of Taxable Returns					
Under \$ 1,000.....	1		60	20	
\$ 1,000 to 2,000.....	2	820	3,841	681	1,100
2,000 to 3,000.....	3	1,200	4,745	901	1,300
3,000 to 4,000.....	4	941	5,510	722	1,800
4,000 to 5,000.....	5	1,285	7,505	742	1,800
5,000 to 6,000.....	6	1,166	6,674	583	1,500
6,000 to 7,000.....	7	742	4,069	360	900
7,000 to 8,000.....	8	546	2,755	187	500
8,000 to 9,000.....	9	385	1,538	162	400
9,000 to 10,000.....	10	225	571	43	200
10,000 to 15,000.....	11	248	818	164	200
15,000 to 20,000.....	12	31	167	28	
20,000 to 25,000.....	13	13	64	10	
25,000 and over.....	14	18	89	11	
Total Number of Taxable Returns.....	15	7,620	38,406	4,614	10,300

TABLE 5

*Distribution of Taxable Returns by Cities or Place of Residence*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

BRITISH COLUMBIA—(Concluded)

Prince Rupert	Trail and Rossland	Vancouver	Victoria	Other Areas	TOTAL	Yukon	N.-W. Territories	Non- Residents	GRAND TOTAL	I T E M
5,287	5,989	250,820	51,979	154,807	552,314	4,289	4,470	26,642	5,301,219	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
869	27,262	1,072,828	189,573	632,989	2,302,527	20,086	22,534	82,917	21,071,485	2
877	1,637	43,034	11,181	36,227	109,415	736	300	4,312	1,046,117	3
446	845	42,160	7,511	12,489	73,487	191	119	2,371	680,461	4
108	60	26,047	4,048	4,072	39,287	51	15	513	391,932	5
805	1	6,796	1,511	13,999	28,185	8	1-	1,036	447,773	6
55	56	9,067	3,955	3,420	18,237	21	14	167	143,494	7
		1,057	399	218	1,785	2	1	79	16,254	8
227	356	35,375	10,014	8,770	59,551	107	77	906	440,113	9
313	290	27,316	9,552	9,651	52,158	137	98	688	418,157	10
185	42	6,485	1,642	2,070	11,714	42	30-	2,698	121,778	11
3	8	927	572	360	1,986	2		31	16,972	12
10	2	6,332	2,405	930	10,290	6	2	286	98,262	13
102	86	6,858	2,048	3,141	14,380	21	7	195	138,642	14
24	4	2,465	325	512	3,601	1	3	74	35,728	15
	11	3,228	1,778	1,158	6,554	1	5	360	38,530	16
74	126	4,722	732	1,595	7,927	187	11	839	68,256	17
2,095	30,785	1,294,699	247,245	731,602	2,741,082	21,599	23,155	97,473	25,173,953	18
017	11,118	416,388	89,465	290,426	970,020	6,870	7,840	26,543	9,415,304	19
451	570	23,776	5,517	13,054	50,867	480	552	1,814	462,398	20
43	86	2,962	790	1,286	6,106	33	26	116	57,321	21
456	413	19,445	4,030	12,515	43,380	380	411	2,329	372,662	22
111	276	11,210	2,224	4,455	21,472	48	35	601	181,543	23
78	222	7,916	1,614	3,789	15,723	74	79	443	325,686	24
28	56	1,279	221	767	2,919	7	5	20	30,447	25
9	47	3,188	485	623	4,933	14	33	263	27,119	26
60	107	6,996	1,350	4,308	15,150	213	45	492	129,657	27
1,253	12,895	493,159	105,697	331,223	1,130,569	8,119	9,025	32,621	11,002,136	28
1,842	17,891	801,540	141,548	400,378	1,610,513	13,480	14,130	64,852	14,171,817	29
278	2,379	116,642	18,619	50,853	221,364	2,169	2,248	10,581	1,985,705	30
497	520	25,590	4,119	11,086	48,499	8	22	1,344	336,382	31
461	521	20,975	4,017	12,076	44,868	380	395	1,694	397,114	32
237	3,420	163,207	26,755	74,014	314,731	2,557	2,665	13,619	2,719,201	33
	1	596	253	163	1,141	4	1	159	10,675	34
42	61	6,512	1,784	1,542	10,831	20	14	162	80,872	35
680	560	27,053	6,141	17,593	60,969	447	448	5,768	644,711	2
740	731	39,239	9,007	22,113	83,459	613	560	4,313	909,264	3
721	580	42,710	8,682	24,345	89,468	593	566	3,623	984,254	4
620	1,261	40,604	9,132	29,876	97,285	601	635	2,643	929,584	5
821	1,321	35,177	7,388	22,863	80,772	546	649	1,476	692,106	6
660	780	23,992	4,845	15,614	54,063	640	614	903	416,490	7
440	325	13,321	2,161	9,492	31,065	312	403	774	233,897	8
201	62	8,325	1,426	4,688	17,817	240	246	612	135,542	9
142	104	4,955	668	2,627	10,172	110	140	271	84,600	10
205	160	8,683	1,310	3,681	16,203	109	168	859	151,904	11
39	57	2,702	425	642	4,310	21	8	266	43,158	12
10	27	1,506	167	264	2,160	14		118	19,122	13
8	21	1,773	267	248	2,530		3	148	27,824	14
287	5,989	250,820	51,979	154,807	552,314	4,289	4,470	26,642	5,301,219	15

TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

## NUMBER OF TAXABLE RETURNS BY INCOME CLASS

Place of Residence	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 and over
<b>Newfoundland—</b>							
Division 1.....	5,310	6,612	6,839	5,112	3,075	3,718	1,100
St. John's.....	4,010	5,248	5,068	3,449	2,261	3,142	1,000
Division 2.....	405	385	591	385	120	104	100
Division 3.....	450	440	720	483	304	102	100
Division 4.....	710	315	466	570	345	212	100
Division 5.....	950	1,432	1,122	1,396	962	1,206	200
Corner Brook.....	645	972	717	984	746	1,005	100
Division 6.....	955	1,301	928	1,183	1,306	1,233	100
Division 7.....	575	793	922	475	163	156	100
Division 8.....	1,075	622	879	766	278	467	100
Division 9.....	375	281	170	189	51	36	100
Division 10 (Labrador).....	570	475	461	635	616	1,295	100
<b>Total Newfoundland.....</b>	<b>11,375</b>	<b>12,656</b>	<b>13,098</b>	<b>11,194</b>	<b>7,220</b>	<b>8,529</b>	<b>2,000</b>
<b>Prince Edward Island—</b>							
King's.....	381	364	299	127	113	101	100
Prince.....	1,091	1,166	781	605	338	335	100
Queen's.....	1,877	2,021	1,815	1,016	771	826	200
Charlottetown.....	1,310	1,481	1,363	771	529	682	200
<b>Total P.E.I.....</b>	<b>3,349</b>	<b>3,551</b>	<b>2,895</b>	<b>1,748</b>	<b>1,222</b>	<b>1,262</b>	<b>400</b>
<b>Nova Scotia—</b>							
Annapolis.....	540	651	420	266	232	245	100
Antigonish.....	385	421	390	201	271	211	100
Cape Breton.....	3,182	4,238	5,176	5,155	3,899	2,898	400
Sydney and Glace Bay....	3,017	3,888	4,820	4,770	3,626	2,722	400
Colchester.....	1,095	1,403	1,698	1,270	430	719	100
Truro.....	600	902	1,284	960	333	615	100
Cumberland.....	736	1,390	1,547	990	545	426	100
Amherst.....	350	595	585	453	354	198	100
Digby.....	465	611	542	233	126	83	100
Guysborough.....	250	406	425	205	71	47	100
Halifax.....	9,021	12,267	12,892	11,431	7,210	7,950	2,000
Dartmouth.....	2,050	2,802	2,344	2,398	1,866	2,187	400
Halifax.....	5,795	7,561	8,488	6,867	4,143	4,826	2,000
Hants.....	870	787	1,251	1,178	342	355	100
Inverness.....	391	465	505	293	207	145	100
King's.....	960	1,598	1,595	681	502	598	200
Lunenburg.....	980	1,817	1,761	948	451	695	200
Pictou.....	1,100	1,511	1,904	1,701	717	528	100
New Glasgow.....	360	741	977	771	411	244	100
Queen's.....	450	351	507	536	226	264	100
Richmond.....	245	385	396	160	62	134	100
Shelburne.....	745	761	435	327	92	108	100
Victoria.....	130	115	95	115	25	9	100
Yarmouth.....	520	825	712	431	198	387	100
<b>Total Nova Scotia.....</b>	<b>22,065</b>	<b>30,002</b>	<b>32,251</b>	<b>26,121</b>	<b>15,606</b>	<b>15,802</b>	<b>4,000</b>
<b>New Brunswick—</b>							
Albert.....	175	421	580	401	287	559	100
Carleton.....	501	691	749	472	237	327	100
Charlotte.....	736	1,140	971	443	343	249	100
Gloucester.....	1,585	1,583	1,479	1,382	584	638	100
Kent.....	355	542	341	166	166	97	100
King's.....	755	995	1,355	759	535	542	100



TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

 1964 TAXATION YEAR  
 (All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Newfoundland—</b>							
Division 1.....	31,830	\$ 117,213	\$ 136,123	\$ 13,797	17,502	\$ 23,129	\$ 25,456
St. John's.....	24,226	90,816	106,726	11,654	9,365	11,906	13,103
Division 2.....	2,023	6,707	7,217	522	1,932	2,575	2,908
Division 3.....	2,511	8,432	9,000	582	1,860	1,917	2,130
Division 4.....	2,642	9,105	9,814	681	2,603	3,758	4,193
Division 5.....	7,273	30,351	32,822	3,045	4,017	5,925	6,474
Corner Brook.....	5,266	23,278	25,277	2,567	1,622	2,061	2,187
Division 6.....	7,063	29,986	31,858	2,711	2,489	3,673	3,991
Division 7.....	3,107	9,521	10,551	653	4,196	5,020	5,721
Division 8.....	4,165	14,081	15,359	1,170	5,608	7,269	7,890
Division 9.....	1,110	2,954	3,313	186	1,888	2,298	2,636
Division 10 (Labrador).....	4,424	23,734	24,071	2,777	715	615	671
<b>Total Newfoundland.....</b>	<b>66,148</b>	<b>252,085</b>	<b>280,129</b>	<b>26,122</b>	<b>42,810</b>	<b>56,180</b>	<b>62,069</b>
<b>Prince Edward Island—</b>							
King's.....	1,416	3,795	4,873	399	1,149	1,109	1,636
Prince.....	4,453	13,062	16,589	1,449	2,710	2,646	3,691
Queen's.....	8,615	27,137	33,664	3,080	3,353	3,697	4,684
Charlottetown.....	6,378	20,497	25,691	2,458	1,854	2,013	2,410
<b>Total P.E.I.....</b>	<b>14,484</b>	<b>43,995</b>	<b>55,126</b>	<b>4,929</b>	<b>7,212</b>	<b>7,452</b>	<b>10,010</b>
<b>Nova Scotia—</b>							
Annapolis.....	2,428	7,122	9,366	756	1,678	1,918	2,257
Antigonish.....	1,952	6,885	8,102	683	1,810	2,106	2,500
Cape Breton.....	25,009	95,703	106,631	8,817	9,708	12,060	13,961
Sydney and Glace Bay.....	23,264	89,070	99,282	8,247	8,427	10,524	12,063
Colchester.....	6,793	22,176	27,465	2,448	2,615	2,521	3,159
Truro.....	4,853	16,929	20,960	1,966	1,639	1,537	1,851
Cumberland.....	5,758	18,526	22,562	1,837	3,090	3,426	4,269
Amherst.....	2,606	8,498	10,798	949	1,201	1,367	1,665
Digby.....	2,105	5,461	7,146	552	2,064	2,118	2,845
Guysborough.....	1,418	3,966	4,805	349	1,748	1,725	2,174
Halifax.....	63,392	242,880	284,425	29,970	16,678	18,381	20,941
Dartmouth.....	14,088	56,483	61,571	5,989	3,194	3,264	3,878
Halifax.....	39,704	150,659	183,395	20,560	10,233	10,293	11,680
Hants.....	4,857	15,727	18,593	1,381	2,723	3,105	3,852
Inverness.....	2,036	6,190	7,509	543	1,588	1,645	2,224
King's.....	6,174	19,977	24,983	2,197	3,231	3,201	4,011
Lunenburg.....	6,876	21,115	27,623	2,437	2,866	3,322	4,193
Pictou.....	7,600	24,821	30,172	2,410	4,412	5,738	6,632
New Glasgow.....	3,599	12,534	15,069	1,372	1,651	2,314	2,770
Queen's.....	2,381	8,306	9,738	807	1,021	1,298	1,645
Richmond.....	1,394	4,335	4,899	323	986	1,178	1,645
Shelburne.....	2,526	5,817	7,917	606	1,494	1,415	1,984
Victoria.....	516	1,579	1,869	146	824	879	1,186
Yarmouth.....	3,168	9,776	13,031	1,124	1,705	2,006	2,663
<b>Total Nova Scotia.....</b>	<b>146,383</b>	<b>520,362</b>	<b>616,834</b>	<b>57,384</b>	<b>60,241</b>	<b>68,042</b>	<b>82,144</b>
<b>New Brunswick—</b>							
Albert.....	2,503	10,720	12,024	1,213	632	628	835
Carleton.....	3,089	9,680	12,524	1,067	2,042	1,946	2,565
Charlotte.....	3,964	10,798	15,222	1,647	2,710	2,401	3,627
Gloucester.....	7,360	24,710	27,449	2,063	7,299	8,093	8,983
Kent.....	1,683	4,757	5,604	357	2,222	2,636	3,023
King's.....	5,106	18,166	21,888	2,161	1,847	1,945	2,568

TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

## NUMBER OF TAXABLE RETURNS BY INCOME CLASS

Place of Residence	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 and over
<b>New Brunswick—(Continued)</b>							
Madawaska.....	791	1,043	1,055	1,081	495	619	
Edmundston.....	411	618	552	821	263	466	
Northumberland.....	1,295	1,535	1,372	1,087	362	438	
Queen's.....	270	416	687	452	335	92	
Restigouche.....	1,007	1,165	1,150	1,091	948	778	
Campbellton.....	326	390	483	514	217	289	
St. John.....	3,560	5,446	5,379	5,889	2,919	2,876	
Saint John.....	3,395	5,190	5,134	5,503	2,848	2,765	
Sunbury.....	357	410	401	228	50	137	
Victoria.....	355	406	647	338	319	170	
Westmorland.....	3,075	4,759	4,704	3,794	2,548	2,289	
Moncton.....	2,065	3,452	3,180	2,937	1,818	1,886	
York.....	2,231	3,463	2,914	2,238	1,287	1,705	
Fredericton.....	1,546	2,248	1,792	1,389	940	1,375	
<b>Total New Brunswick.....</b>	<b>17,048</b>	<b>24,015</b>	<b>23,784</b>	<b>19,821</b>	<b>11,415</b>	<b>11,516</b>	<b>3,</b>
<b>Quebec—</b>							
Abitibi.....	2,621	2,982	4,169	3,688	2,691	1,986	
Argenteuil.....	760	1,342	1,744	1,545	523	637	
Arthabaska.....	1,461	2,282	2,065	1,291	509	620	
Victoriaville.....	820	1,402	1,342	785	404	385	
Bagot.....	740	1,101	744	627	205	139	
Beauce.....	1,961	1,823	1,427	953	814	576	
Beauharnois.....	1,300	1,563	2,370	2,364	1,911	1,327	
Valleyfield.....	960	1,061	1,603	1,642	1,227	779	
Bellechasse.....	480	580	581	362	223	114	
Berthier.....	760	921	783	703	431	274	
Bonaventure.....	1,200	991	824	645	507	306	
Brome.....	380	740	640	363	244	292	
Chambly.....	4,562	5,966	7,725	8,526	6,424	8,731	2,
Jacques Cartier.....	1,320	1,462	2,006	2,530	1,384	1,370	
Longueuil.....	821	1,221	1,511	1,501	1,335	1,673	
Champlain.....	2,880	3,001	2,692	2,765	1,986	2,098	
Cap de la Madeleine.....	1,320	1,281	1,063	1,242	870	1,027	
Grand'Mère.....	480	720	702	729	423	612	
Charlevoix.....	742	723	944	786	308	438	
Chateauguay.....	1,001	1,164	1,526	1,468	1,429	2,132	
Chicoutimi.....	3,622	3,790	4,632	3,718	5,218	6,175	
Arvida.....	221	420	340	321	622	1,464	
Chicoutimi.....	1,440	1,687	2,224	1,629	1,727	2,097	
Jonquière.....	861	1,042	1,423	1,125	2,107	1,825	
Compton.....	321	521	627	647	303	317	
Dorchester.....	680	640	685	307	93	126	
Drummond.....	1,800	2,706	3,512	2,429	1,058	954	
Drummondville.....	1,360	2,306	3,008	2,149	875	848	
Frontenac.....	680	681	640	321	166	129	
Gaspé.....	1,620	1,911	1,046	1,108	701	740	
Montreal and Jesus Islands..	82,848	119,181	130,242	122,925	82,863	104,575	39,
Montreal.....	82,848	119,181	130,242	122,925	82,863	104,575	39,
Hull and Gatineau.....	4,002	5,783	7,400	7,274	4,963	4,584	
Hull.....	3,121	4,881	6,294	6,246	4,337	3,942	
Huntingdon.....	240	441	521	560	385	232	
Iberville.....	542	820	942	523	266	228	
Joliette.....	1,180	1,961	2,089	1,512	1,150	783	
Joliette.....	820	1,381	1,446	1,091	724	608	
Kamouraska.....	760	803	642	416	126	184	
Labelle.....	600	641	962	468	126	339	
Lake St. John.....	2,460	2,481	2,669	2,309	1,773	1,998	
Laprairie.....	924	1,241	1,703	2,171	1,270	1,743	
L'Assomption.....	960	1,441	1,725	1,730	1,493	1,550	
Lévis.....	1,840	2,662	3,046	2,331	1,736	1,807	
Lévis.....	1,300	1,741	2,246	1,527	1,214	1,381	
L'Islet.....	580	480	421	288	102	94	



TABLE 6

# Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities

 1964 TAXATION YEAR  
 (All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>New Brunswick—(Continued)</b>							
Madawaska.....	5,213	\$ 20,104	\$ 21,806	\$ 1,741	2,873	\$ 3,989	\$ 4,334
Edmundston.....	3,233	13,226	14,523	1,285	1,224	1,692	1,793
Northumberland.....	6,214	19,882	22,629	1,795	4,424	5,251	6,295
Queen's.....	2,274	7,789	8,665	625	1,288	1,521	1,993
Restigouche.....	6,279	23,964	26,243	2,178	4,023	5,185	5,676
Campbellton.....	2,270	8,122	9,520	786	845	1,255	1,461
St. John.....	27,002	100,943	116,726	11,209	7,940	7,902	9,210
Saint John.....	25,749	96,560	111,819	10,796	7,333	7,225	8,374
Sunbury.....	1,595	4,863	5,318	462	1,308	1,432	1,603
Victoria.....	2,292	7,310	9,253	716	2,144	2,949	3,388
Westmorland.....	21,866	81,029	92,056	8,555	9,236	10,675	13,020
Moncton.....	15,906	60,720	69,137	6,823	5,521	6,160	7,542
York.....	14,371	51,580	60,315	5,927	5,756	5,979	7,212
Fredericton.....	9,766	36,908	43,435	4,658	3,046	3,164	3,590
<b>Total New Brunswick.....</b>	<b>110,811</b>	<b>396,295</b>	<b>457,722</b>	<b>41,715</b>	<b>55,744</b>	<b>62,531</b>	<b>74,331</b>
<b>Quebec—</b>							
Abitibi.....	18,541	70,391	78,188	5,944	6,709	9,472	11,596
Argenteuil.....	6,687	23,991	27,071	2,102	2,198	2,372	3,094
Arthabaska.....	8,458	27,024	32,267	2,340	3,710	3,818	5,268
Victoriaville.....	5,287	17,550	20,682	1,566	1,921	2,298	3,185
Bagot.....	3,612	10,125	12,190	765	2,061	2,062	2,755
Beauce.....	7,778	22,231	28,783	1,862	4,758	4,717	5,956
Beauharnois.....	11,074	41,089	48,417	3,528	4,519	4,183	5,700
Valleyfield.....	7,339	27,260	30,271	2,114	2,323	2,221	2,770
Bellechasse.....	2,362	7,466	8,158	490	1,749	2,018	2,592
Berthier.....	3,909	11,756	14,597	1,050	1,916	1,916	2,731
Bonaventure.....	4,527	13,923	15,828	1,064	4,072	5,392	6,154
Brome.....	2,758	9,155	11,894	1,013	1,156	916	1,484
Chambly.....	44,200	198,098	220,539	19,637	9,473	7,991	9,501
Jacques Cartier.....	10,174	40,430	42,707	2,909	2,385	2,611	2,839
Longueuil.....	8,368	36,068	40,609	3,648	1,448	1,034	1,259
Champlain.....	15,743	56,156	63,941	4,185	8,371	10,079	12,729
Cap de la Madeleine.....	6,909	25,017	28,274	1,832	2,447	2,803	3,515
Grand'Mère.....	3,828	15,258	17,132	1,202	1,266	1,486	1,765
Charlevoix.....	4,032	13,372	15,838	1,001	2,242	3,007	3,707
Chateauguay.....	8,855	38,119	41,696	3,330	1,474	1,207	1,942
Chicoutimi.....	27,808	119,822	130,700	9,110	9,292	12,766	14,458
Arvida.....	3,589	19,845	20,606	1,695	724	812	868
Chicoutimi.....	11,075	44,221	50,997	3,619	4,023	5,943	6,590
Jonquière.....	8,528	38,139	40,765	2,632	2,595	3,019	3,560
Compton.....	2,770	9,559	11,325	758	1,425	1,480	1,770
Dorchester.....	2,571	6,594	8,403	531	2,061	2,718	3,520
Drummond.....	12,751	43,429	50,736	3,612	4,802	6,060	7,434
Drummondville.....	10,801	37,402	43,448	3,170	3,801	4,718	5,867
Frontenac.....	2,667	7,261	9,276	603	2,227	2,503	3,041
Gaspé.....	7,270	23,586	27,320	1,758	7,706	10,228	11,364
Montreal and Jesus Islands..	682,101	2,819,116	3,378,775	346,874	142,847	134,351	170,251
Montreal.....	682,101	2,819,116	3,378,775	346,874	142,847	134,351	170,251
Hull and Gatineau.....	34,887	138,933	153,566	12,425	9,884	12,355	14,121
Hull.....	29,612	120,866	131,883	10,786	6,924	8,823	9,883
Huntingdon.....	2,445	8,871	10,638	849	1,243	663	1,156
Iberville.....	3,364	10,906	12,281	765	1,274	1,679	2,375
Joliette.....	9,035	32,257	38,402	2,987	3,233	3,594	4,852
Joliette.....	6,417	22,849	28,320	2,328	1,909	2,169	2,898
Kamouraska.....	2,975	8,394	10,020	672	2,517	2,826	3,493
Labelle.....	3,203	9,549	12,330	849	1,233	1,381	1,839
Lake St. John.....	13,935	51,571	57,398	3,683	6,505	8,418	10,539
Laprairie.....	9,268	39,018	43,192	3,431	1,791	2,042	2,358
L'Assomption.....	9,104	37,471	41,509	3,194	3,029	2,613	3,544
Lévis.....	13,695	50,670	57,721	3,981	4,310	5,125	6,791
Lévis.....	9,652	35,686	41,555	2,930	3,126	3,824	4,811
L'Islet.....	2,004	5,807	6,627	370	1,649	2,212	2,732



TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

## NUMBER OF TAXABLE RETURNS BY INCOME CLASS

Place of Residence	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 and over
<b>Quebec—(Continued)</b>							
Lotbinière.....	760	962	744	522	267	158	
Maskinonge.....	200	240	444	123	83	21	
Matane.....	1,520	1,862	1,324	882	432	559	1
Megantic.....	1,001	1,322	1,507	2,087	1,589	891	2
Thetford Mines.....	341	361	843	1,124	1,063	516	1
Missisquoi.....	1,061	1,720	2,146	1,147	747	854	1
Montcalm.....	340	440	443	385	165	175	
Montmagny.....	660	1,121	961	673	225	276	1
Montmorency.....	520	602	693	543	481	294	
Napierville.....	400	222	700	365	183	165	
Nicolet.....	680	781	729	343	204	248	
Papineau.....	600	944	1,330	1,051	745	551	1
Pontiac.....	521	660	661	562	503	296	
Portneuf.....	1,850	1,862	2,124	2,386	1,188	1,374	1
Quebec.....	14,218	19,249	20,367	19,077	10,564	13,212	4,8
Quebec.....	13,197	18,369	19,464	18,225	10,181	12,882	4,8
Richelieu.....	1,160	1,682	1,560	1,972	2,008	1,899	3
Sorel.....	660	1,082	980	951	825	923	2
Richmond.....	1,340	1,301	1,146	1,503	1,570	1,342	
Rimouski.....	1,822	1,840	2,262	1,504	1,092	1,057	2
Rimouski.....	880	960	1,281	962	607	759	2
Rouville.....	622	741	1,066	906	464	889	1
Saguenay.....	2,542	2,422	2,909	3,549	3,149	7,477	1,0
Sept Îles.....	501	581	644	1,005	682	1,645	3
St. Hyacinthe.....	1,720	2,764	2,469	2,173	727	905	3
St. Hyacinthe.....	1,440	2,182	2,046	1,751	564	731	2
St. Johns.....	1,920	2,509	2,542	1,913	1,289	1,057	3
St. Johns.....	1,300	1,907	1,860	1,547	903	848	
St. Maurice.....	4,844	5,565	4,973	4,702	5,039	5,270	1,1
Shawinigan.....	1,521	1,282	1,227	1,427	1,818	2,082	3
Trois-Rivières.....	2,423	3,343	2,964	2,510	2,154	2,617	7
Shefford.....	1,860	3,242	3,585	2,433	1,236	1,049	3
Granby.....	1,360	2,442	2,782	1,827	1,030	952	3
Sherbrooke.....	3,181	4,604	4,850	4,413	2,446	2,755	7
Sherbrooke.....	3,121	4,524	4,770	4,373	2,405	2,733	7
Soulanges.....	240	460	501	602	302	210	
Stanstead.....	1,361	2,241	2,368	1,692	732	580	1
Temiscouata.....	1,120	1,541	1,374	1,086	593	424	1
Temiscamingue.....	1,761	1,863	2,246	2,764	1,367	1,534	2
Rouyn and Noranda.....	1,181	1,443	1,725	2,103	926	1,179	1
Terrebonne.....	3,763	4,645	6,324	4,475	2,996	2,914	8
St. Jerome.....	1,121	1,840	2,585	1,166	772	628	1
Two Mountains.....	321	1,102	882	1,052	808	779	1
Vaudreuil.....	840	1,141	1,383	1,084	810	1,426	5
Vercheres.....	700	865	845	890	888	1,185	1
Wolfe.....	240	400	242	361	164	227	
Yamaska.....	300	420	422	290	182	169	
<b>Total Quebec.....</b>	<b>182,495</b>	<b>246,698</b>	<b>269,860</b>	<b>246,633</b>	<b>167,235</b>	<b>198,450</b>	<b>60,7</b>
<b>Ontario—</b>							
Algoma.....	3,045	3,166	3,994	4,979	5,928	9,399	1,1
Sault Ste-Marie.....	2,284	2,165	2,767	3,477	4,375	7,394	9
Brant.....	3,264	4,682	4,709	5,411	4,560	3,882	1,0
Brantford.....	2,744	3,862	3,769	4,574	3,957	3,256	9
Bruce.....	1,480	2,103	2,045	1,440	733	1,206	3
Carleton.....	15,186	20,910	23,706	21,783	14,924	24,307	9,1
Ottawa.....	14,506	19,968	22,625	20,483	14,214	23,328	9,0
Cochrane.....	2,662	3,571	4,526	5,101	4,271	4,351	8
Timmins, Porcupine and Schumacher.....	1,301	1,785	2,502	2,570	1,742	1,439	2
Dufferin.....	280	643	665	545	244	413	1
Dundas.....	380	563	802	525	226	430	
Durham.....	1,081	1,562	1,685	2,214	1,966	1,489	3

TABLE 6

# Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Quebec—(Continued)</b>							
Lotbinière.....	3,451	\$ 9,819	\$ 11,676	\$ 720	1,774	\$ 1,272	\$ 2,226
Maskinonge.....	1,144	3,390	4,060	281	1,145	663	1,207
Matane.....	6,680	20,385	23,238	1,474	3,929	4,950	5,919
Megantic.....	8,640	34,625	38,573	2,860	3,329	4,773	6,235
Thetford Mines.....	4,417	19,720	21,813	1,730	1,444	1,195	1,812
Missisquoi.....	7,789	26,447	30,931	2,280	2,354	2,413	3,329
Montcalm.....	1,972	5,598	7,394	445	1,066	927	1,454
Montmagny.....	4,034	12,839	15,266	1,101	2,047	3,637	4,070
Montmorency.....	3,225	11,810	13,104	870	1,102	1,516	1,682
Napierville.....	2,047	6,371	7,528	462	1,707	2,008	2,579
Nicolet.....	3,062	9,580	10,983	750	1,411	1,667	2,384
Papineau.....	5,394	20,580	23,742	1,923	1,326	1,235	2,139
Pontiac.....	3,269	11,030	13,232	918	1,374	1,359	1,989
Portneuf.....	10,922	40,410	43,819	2,915	5,107	6,782	8,419
Quebec.....	101,549	396,802	469,850	41,662	25,541	26,880	32,996
Quebec.....	97,134	381,942	453,796	40,685	24,215	25,835	31,520
Richelieu.....	10,652	46,017	50,293	3,973	1,656	1,372	2,053
Sorel.....	5,634	23,738	25,927	2,142	873	481	866
Richmond.....	8,287	32,254	35,308	2,276	2,210	2,866	3,790
Rimouski.....	9,872	33,942	40,120	2,907	5,245	7,160	8,267
Rimouski.....	5,651	20,022	24,531	1,931	2,734	3,554	4,035
Rouville.....	4,885	18,658	22,863	1,958	1,601	1,020	1,438
Saguenay.....	23,089	117,043	122,787	11,169	5,787	8,109	8,444
Sept Îles.....	5,365	27,931	29,229	2,794	910	691	918
St. Hyacinthe.....	11,106	36,134	44,340	3,567	2,717	3,839	5,148
St. Hyacinthe.....	8,982	28,990	35,733	2,898	2,093	3,064	3,862
St. Johns.....	11,567	40,171	46,295	3,450	2,986	2,537	4,073
St. Johns.....	8,569	29,814	34,373	2,560	1,737	1,152	2,313
St. Maurice.....	31,509	126,710	142,838	10,808	10,029	12,129	14,817
Shawinigan.....	9,687	41,625	46,219	3,443	3,319	4,495	5,604
Trois-Rivières.....	16,715	65,700	75,533	5,981	4,330	4,541	5,636
Shefford.....	13,773	46,867	54,920	4,176	3,587	3,958	5,144
Granby.....	10,705	37,373	43,670	3,357	2,510	2,851	3,559
Sherbrooke.....	23,035	83,298	101,076	8,723	7,284	7,849	9,548
Sherbrooke.....	22,706	82,158	99,826	8,619	7,094	7,731	9,406
Soulanges.....	2,321	7,341	9,252	607	695	910	1,285
Stanstead.....	9,132	29,299	34,452	2,454	3,127	2,962	4,215
Temiscouata.....	6,279	19,725	23,630	1,596	3,403	4,281	5,106
Temiscamingue.....	11,791	44,564	50,656	4,063	3,900	4,682	5,886
Rouyn and Noranda...	8,737	33,087	37,672	3,023	2,554	3,141	3,690
Terrebonne.....	25,966	94,777	111,939	9,116	8,090	8,768	11,101
St. Jerome.....	8,289	28,542	32,698	2,522	2,386	2,663	3,365
Two Mountains.....	5,084	20,427	23,478	1,943	2,149	2,815	3,386
Vaudreuil.....	7,217	33,546	38,481	3,943	1,406	1,201	1,727
Vercheres.....	5,562	22,831	26,527	2,264	1,708	1,207	1,774
Wolfe.....	1,649	5,694	6,527	387	917	760	1,356
Yamaska.....	1,805	5,706	7,051	531	712	847	1,122
<b>Total Quebec.....</b>	<b>1,372,148</b>	<b>5,440,400</b>	<b>6,385,857</b>	<b>583,335</b>	<b>383,857</b>	<b>411,513</b>	<b>517,153</b>
<b>Ontario—</b>							
Algoma.....	31,657	152,853	167,136	18,770	7,041	6,070	8,260
Sault Ste-Marie.....	23,416	115,808	126,836	14,807	4,265	3,010	4,282
Brant.....	27,544	106,626	127,897	14,105	6,172	5,172	6,872
Brantford.....	23,087	90,581	108,624	12,338	4,557	3,765	4,962
Bruce.....	9,336	27,415	38,803	3,508	5,294	3,961	7,286
Carleton.....	130,013	571,179	664,919	79,965	24,171	21,156	25,895
Ottawa.....	124,172	549,268	638,764	77,425	22,274	19,452	22,985
Cochrane.....	25,318	109,293	119,276	11,953	6,943	7,956	9,659
Timmins, Porcupine and Schumacher.....	11,577	45,100	50,712	4,846	3,090	3,823	4,229
Dufferin.....	2,899	9,092	12,733	1,224	1,876	1,616	2,314
Dundas.....	3,005	10,329	12,907	1,267	1,747	1,388	2,065
Durham.....	10,343	41,251	48,003	4,718	2,798	2,630	3,878



TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

## NUMBER OF TAXABLE RETURNS BY INCOME CLASS

Place of Residence	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 and over
<b>Ontario—(Continued)</b>							
Elgin.....	2,443	3,543	3,922	2,455	2,045	1,913	5
St. Thomas.....	1,462	2,260	2,114	1,508	1,205	1,334	3
Essex.....	9,227	11,896	11,328	12,519	11,224	19,755	4,1
Windsor.....	6,823	8,990	8,038	9,164	8,712	15,884	3,4
Frontenac.....	3,741	5,102	4,934	5,174	3,929	3,845	1,3
Kingston.....	3,121	4,082	3,887	4,107	3,026	3,247	1,2
Glengarry.....	271	467	464	322	163	83	
Grenville.....	680	1,041	1,084	1,344	921	880	2
Grey.....	2,062	3,363	3,207	2,431	1,275	1,473	4
Owen Sound.....	721	1,521	1,444	1,105	787	920	2
Haldimand.....	801	1,541	1,666	1,546	1,086	964	2
Haliburton.....	142	361	302	242	164	148	
Halton.....	2,881	4,090	4,330	4,319	3,793	6,645	2,2
Hastings.....	3,824	4,142	4,400	4,116	2,716	3,313	8
Belleville.....	1,843	1,656	2,069	1,947	1,384	2,022	5
Huron.....	2,424	2,048	2,592	1,331	910	789	3
Kenora (Patricia).....	1,423	1,903	1,592	2,333	2,111	2,401	3
Kent.....	3,044	4,383	5,471	4,439	3,357	3,402	1,0
Chatham.....	1,240	1,921	1,862	1,904	1,903	1,783	5
Lambton.....	3,382	4,606	4,076	4,039	3,695	7,666	1,2
Sarnia.....	2,101	2,862	2,346	2,811	2,690	6,159	1,0
Lanark.....	1,353	2,484	2,331	1,775	789	1,234	3
Leeds.....	1,623	2,203	2,624	2,310	1,586	1,803	4
Brockville.....	1,060	1,201	1,461	1,406	1,103	1,189	2
Lennox and Addington.....	482	783	1,043	884	724	513	
Lincoln.....	5,131	6,006	7,049	8,002	8,262	10,780	2,2
St. Catharines.....	3,690	4,244	5,245	6,198	6,655	8,241	1,5
Manitowlin.....	240	321	344	261	102	109	
Middlesex.....	10,466	14,155	16,108	14,612	10,070	11,835	3,8
London.....	8,585	11,889	13,577	12,401	8,759	10,371	3,4
Muskoka.....	940	1,331	1,390	952	610	924	2
Nipissing.....	2,441	2,924	3,375	3,225	2,228	2,655	6
North Bay.....	1,620	1,903	2,090	2,283	1,724	1,934	4
Norfolk.....	1,540	2,144	2,305	1,949	971	1,426	5
Northumberland.....	1,020	1,781	2,685	1,710	909	1,051	2
Ontario.....	4,402	6,931	6,866	9,603	10,140	10,533	1,8
Oshawa.....	2,481	3,827	3,530	5,768	6,396	6,338	1,1
Whitby.....	360	742	726	1,044	1,105	1,277	1
Oxford.....	2,883	4,286	4,450	3,888	2,979	2,247	7
Woodstock.....	1,161	1,742	1,821	1,821	1,246	1,150	3
Parry Sound.....	841	985	1,228	1,004	666	728	1
Peel.....	4,483	5,956	7,808	7,346	7,262	12,514	4,3
Brampton.....	1,280	1,801	2,485	2,089	1,944	2,921	8
Perth.....	2,322	3,969	3,852	3,218	1,932	1,740	5
Stratford.....	1,020	1,803	1,864	1,841	893	904	3
Peterborough.....	2,401	4,044	4,058	4,377	3,572	5,004	8
Peterborough.....	1,961	3,303	3,457	3,793	2,892	4,520	7
Prescott.....	441	681	946	791	428	390	1
Prince Edward.....	542	482	805	663	365	371	1
Rainy River.....	801	841	1,083	1,104	974	1,235	2
Renfrew.....	2,722	3,676	3,912	2,976	2,194	2,325	6
Pembroke.....	581	1,502	1,604	1,144	822	631	1
Russell.....	800	741	981	567	553	453	
Simcoe.....	4,702	5,862	8,269	6,267	3,752	4,578	1,0
Barrie.....	881	1,273	1,544	1,325	983	1,606	4
Orillia.....	820	943	1,728	1,384	910	1,027	2
Stormont.....	1,840	2,625	2,593	2,414	2,814	1,935	3
Cornwall.....	1,680	2,284	2,172	2,011	2,429	1,769	3
Sudbury.....	4,544	5,950	5,740	7,828	11,849	9,118	1,2
Sudbury and Copper Cliff.....	3,343	4,606	4,295	5,699	8,519	6,309	1,0
Timiskaming.....	1,342	1,965	2,888	2,269	1,418	1,206	4
Kirkland Lake.....	561	803	1,101	907	634	546	2
Thunder Bay.....	4,522	6,157	6,830	9,384	7,281	7,441	1,7
Ft. William & Pt. Arthur.....	3,702	5,115	5,446	7,660	5,296	5,407	1,3
Victoria.....	1,142	1,541	1,624	1,427	663	578	1
Waterloo.....	8,489	13,604	13,767	15,115	9,898	10,909	2,8
Galt.....	1,466	2,720	2,943	3,305	1,586	1,466	4

NOTE: In this table the number of taxable and non-taxable returns and amounts of wages or salaries, total income and tax where applicable are shown on the right side of each page for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers; and on the left side, for taxable returns, the numbers in each of seven selected income groups. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown immediately beneath the figure for the county or census division.

## Ontario—(Continued)



TABLE 6

# Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Ontario—(Continued)</b>							
Elgin.....	16,905	\$ 56,902	\$ 71,244	\$ 7,004	5,838	\$ 4,538	\$ 7,243
St. Thomas.....	10,262	37,281	44,203	4,668	2,527	2,133	2,907
Essex.....	80,067	352,415	412,560	46,637	20,370	28,637	35,758
Windsor.....	61,075	282,145	322,374	37,375	14,453	23,838	26,939
Frontenac.....	28,067	108,386	129,257	14,168	7,647	6,616	8,842
Kingston.....	22,674	88,217	106,105	12,042	5,471	4,545	5,667
Glengarry.....	1,805	5,430	6,688	538	1,710	1,540	2,161
Grenville.....	6,177	25,992	28,448	2,910	1,286	915	1,075
Grey.....	14,266	44,577	58,786	5,682	5,829	4,027	6,816
Owen Sound.....	6,791	24,443	30,696	3,082	1,374	1,275	1,523
Haldimand.....	7,835	27,733	34,368	3,332	3,120	2,205	4,271
Haliburton.....	1,406	4,348	5,897	522	677	586	908
Halton.....	28,318	135,641	154,514	19,541	4,329	3,333	4,179
Hastings.....	23,359	85,380	101,997	10,369	7,455	6,590	9,497
Belleville.....	11,506	46,390	54,277	5,885	2,184	1,835	2,582
Huron.....	10,489	29,327	40,540	3,875	5,168	2,409	6,588
Kenora (Patricia).....	12,098	49,882	56,719	5,626	3,757	3,236	3,986
Kent.....	25,139	80,296	115,395	12,160	7,732	5,777	10,450
Chatham.....	11,127	41,504	54,237	6,185	2,397	1,946	2,974
Lambton.....	28,666	120,455	144,286	15,701	7,025	4,854	8,991
Sarnia.....	19,975	92,396	106,660	12,195	3,752	2,864	4,198
Lanark.....	10,275	35,938	43,078	4,248	3,379	2,835	4,077
Leeds.....	12,566	46,970	55,925	5,856	3,578	2,837	4,865
Brockville.....	7,650	29,056	34,635	3,855	1,341	991	1,467
Lennox and Addington.....	4,500	16,079	19,237	1,753	2,294	2,007	3,296
Lincoln.....	47,436	208,400	243,158	27,750	10,450	7,729	12,437
St. Catharines.....	35,863	161,425	185,926	21,670	7,139	5,180	7,729
Manitowlin.....	1,398	3,958	5,167	432	1,135	1,319	2,018
Middlesex.....	81,123	316,210	380,967	43,438	18,424	14,572	19,484
London.....	69,023	276,247	328,933	38,225	12,328	10,319	12,787
Muskoka.....	6,415	21,290	27,657	2,673	2,950	2,787	3,839
Nipissing.....	17,455	66,837	78,235	7,736	5,561	5,610	7,232
North Bay.....	12,031	46,504	55,587	5,788	2,875	2,105	2,908
Norfolk.....	10,901	34,887	48,687	4,924	5,354	3,793	6,600
Northumberland.....	9,398	31,810	39,514	3,892	3,279	2,764	4,572
Ontario.....	50,347	227,285	254,689	30,044	9,214	7,260	9,412
Oshawa.....	29,537	138,280	154,820	19,511	4,407	3,654	3,868
Whitby.....	5,404	24,518	27,047	3,019	1,024	700	1,075
Oxford.....	21,482	73,441	92,585	9,197	6,484	4,833	9,293
Woodstock.....	9,305	34,869	41,388	4,401	2,275	1,612	2,607
Parry Sound.....	5,554	19,077	22,893	1,991	3,123	3,487	4,299
Peel.....	49,685	244,457	281,768	36,025	7,946	4,977	6,728
Brampton.....	13,350	57,494	68,765	8,096	1,682	996	846
Perth.....	17,614	56,313	74,363	7,349	6,086	3,775	8,178
Stratford.....	8,701	32,298	38,560	4,099	1,969	1,507	2,626
Peterborough.....	24,302	101,519	117,127	12,616	5,478	4,421	6,168
Peterborough.....	20,720	88,408	101,975	11,223	4,050	3,053	4,241
Prescott.....	3,792	13,099	16,324	1,353	2,391	2,642	3,059
Prince Edward.....	3,328	11,187	14,100	1,365	1,876	1,737	2,966
Rainy River.....	6,264	26,283	29,438	2,942	1,907	1,896	2,321
Renfrew.....	18,461	68,295	78,747	7,466	6,965	7,355	10,226
Pembroke.....	6,465	23,509	27,299	2,578	1,295	892	1,471
Russell.....	4,141	13,793	15,920	1,242	1,577	1,409	2,193
Simcoe.....	34,496	121,927	148,359	14,455	12,554	10,150	14,018
Barrie.....	8,018	31,271	38,870	4,176	2,380	1,604	2,345
Orillia.....	7,082	27,614	32,306	3,217	1,531	1,272	1,720
Stormont.....	14,604	56,926	64,833	6,327	5,992	5,923	8,247
Cornwall.....	12,707	50,209	56,945	5,644	4,941	5,037	6,596
Sudbury.....	46,314	206,772	227,278	22,925	9,852	8,603	11,043
Sudbury and Copper Cliff.....	33,867	149,956	166,870	17,706	6,058	4,753	6,372
Timiskaming.....	11,559	45,063	50,917	4,956	4,022	3,751	5,288
Kirkland Lake.....	4,766	19,278	21,324	2,132	1,258	885	1,084
Thunder Bay.....	43,322	185,800	206,278	21,350	10,007	8,712	11,028
Ft. William & Pt. Arthur.....	34,025	142,948	160,238	16,737	7,322	6,417	7,981
Victoria.....	7,150	22,567	28,239	2,647	3,488	3,105	4,773
Waterloo.....	74,620	294,809	345,657	38,590	14,942	11,584	15,399
Galt.....	13,928	53,775	61,429	6,422	2,557	1,926	2,211

NOTE: In this table the number of taxable and non-taxable returns and amounts of wages or salaries, total income and total tax payable are shown on the right side of each page for each county or census division and for each locality. Where a separately tabulated locality was shown within the borders of a county or census division, the figures shown for the county or census division include the taxpayers resident in the locality but within the county or census division. Information regarding the locality is shown immediately beneath the figure for the county or census division.

TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

Place of Residence	NUMBER OF TAXABLE RETURNS BY INCOME CLASS						
	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 and over
<b>Ontario—(Concluded)</b>							
Kitchener and Waterloo..	5,021	8,144	7,594	8,599	6,316	7,675	1,000
Welland.....	5,884	7,688	7,299	8,823	9,184	10,214	1,000
Niagara Falls.....	2,160	3,403	2,268	3,128	3,326	3,973	
Port Colborne.....	604	1,081	1,041	1,662	1,381	911	
Welland.....	1,740	1,703	1,686	2,205	2,629	3,320	
Wellington.....	3,204	4,907	5,154	5,300	3,416	3,526	
Guelph.....	2,002	3,263	3,508	3,769	2,469	2,779	
Wentworth.....	15,817	20,907	23,027	25,031	23,138	33,299	6,000
Hamilton.....	15,237	20,161	22,042	24,082	21,887	31,665	6,000
York.....	89,447	128,869	148,897	133,486	103,642	138,610	47,000
Toronto.....	86,945	124,564	143,927	128,333	99,662	133,304	46,000
<b>Total Ontario.....</b>	<b>252,530</b>	<b>352,485</b>	<b>392,831</b>	<b>377,169</b>	<b>304,612</b>	<b>390,038</b>	<b>109,000</b>
<b>Manitoba—</b>							
Division 1.....	760	1,022	783	606	449	241	
Division 2.....	1,123	1,143	866	893	469	484	
Division 3.....	601	742	667	422	187	314	
Division 4.....	290	401	601	542	122	354	
Division 5.....	820	1,042	1,324	1,281	626	595	
Division 6.....	1,060	1,260	1,221	1,007	385	516	
Portage la Prairie.....	720	960	701	704	280	388	
Division 7.....	2,140	2,144	2,445	2,561	1,087	1,215	
Brandon.....	1,460	1,702	1,763	1,993	925	902	
Division 8.....	440	800	686	466	568	492	
Division 9.....	280	240	322	341	160	149	
Division 10.....	360	722	684	484	183	153	
Division 11.....	341	340	304	263	102	143	
Division 12.....	721	521	583	386	226	137	
Division 13.....	320	421	521	302	64	152	
Division 14.....	180	241	201	83			
Division 15.....	300	342	382	285	201	183	
Division 16.....	1,501	1,741	1,323	1,928	2,743	2,780	
Flin Flon.....	260	460	200	660	1,260	825	
Division 17.....	882	661	824	545	344	413	
Division 18.....	200	162	321	166	44	70	
Division 19.....	240	420	845	583	362	524	
Division 20.....	21,977	33,848	32,215	33,086	21,283	24,744	7,000
Winnipeg.....	21,857	33,668	31,914	32,806	21,043	24,542	7,000
<b>Total Manitoba.....</b>	<b>34,536</b>	<b>48,213</b>	<b>47,118</b>	<b>46,230</b>	<b>29,607</b>	<b>33,660</b>	<b>9,000</b>
<b>Saskatchewan—</b>							
Division 1.....	1,180	1,502	1,606	1,588	1,274	1,640	
Division 2.....	980	1,163	1,867	1,610	802	1,428	
Weyburn.....	420	482	802	605	180	630	
Division 3.....	683	963	946	1,286	648	1,001	
Division 4.....	461	581	742	603	442	611	
Division 5.....	1,321	1,463	1,888	1,245	1,031	1,512	
Division 6.....	6,482	8,915	10,432	9,009	6,509	8,931	2,000
Regina.....	5,522	7,525	8,952	7,700	5,623	7,543	2,000
Division 7.....	1,641	3,002	3,106	2,409	1,565	2,237	
Moose Jaw.....	1,141	2,401	2,263	1,548	1,162	1,385	
Division 8.....	1,162	1,863	2,206	1,789	1,274	1,748	
Swift Current.....	541	901	1,143	788	562	815	
Division 9.....	1,061	1,965	1,518	1,375	833	927	
Yorkton.....	420	800	544	765	363	538	
Division 10.....	660	1,021	1,083	687	348	784	
Division 11.....	5,626	7,867	7,147	6,532	5,169	5,854	1,000
Saskatoon.....	5,023	6,846	5,923	5,671	4,527	4,831	1,000
Division 12.....	581	1,182	908	1,088	627	955	



TABLE 6

# Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Ontario—(Concluded)</b>							
Kitchener and Waterloo	45,319	\$ 185,432	\$ 217,820	\$ 25,436	8,047	\$ 6,486	\$ 8,132
Welland	50,895	216,224	245,127	25,943	12,591	14,380	17,698
Niagara Falls	18,993	80,781	90,878	9,669	4,528	5,631	6,584
Port Colborne	6,848	28,246	31,641	3,120	1,389	1,191	1,724
Welland	13,687	60,356	67,726	7,538	3,311	2,936	3,820
Wellington	26,452	98,319	119,163	12,569	7,467	5,228	8,869
Guelph	18,549	74,185	87,149	9,662	4,154	3,207	4,462
Wentworth	148,175	653,851	757,269	89,617	26,858	21,389	29,165
Hamilton	141,826	625,665	725,443	86,301	25,652	20,413	27,057
York	790,082	3,387,963	4,027,661	524,930	123,256	100,987	129,854
Toronto	762,741	3,272,867	3,893,189	509,961	117,429	95,908	122,716
<b>Total Ontario</b>	<b>2,178,818</b>	<b>9,082,154</b>	<b>10,712,730</b>	<b>1,262,175</b>	<b>478,465</b>	<b>409,068</b>	<b>565,640</b>
<b>Manitoba—</b>							
Division 1	3,970	12,489	15,201	1,287	2,027	1,614	3,723
Division 2	5,169	11,432	20,400	1,733	3,034	1,965	5,186
Division 3	2,985	4,973	11,032	884	2,337	1,267	3,991
Division 4	2,453	4,461	11,269	1,139	1,705	1,138	2,950
Division 5	5,758	21,090	23,116	2,164	2,570	2,977	4,062
Division 6	5,582	14,710	21,254	1,906	2,544	1,398	3,540
Portage la Prairie	3,817	11,596	14,410	1,351	1,341	664	1,838
Division 7	11,970	37,843	49,289	4,704	3,567	2,046	5,003
Brandon	9,086	31,968	38,488	3,799	1,504	1,310	2,190
Division 8	3,544	8,646	15,399	1,441	2,087	1,560	3,590
Division 9	1,510	4,465	5,870	475	1,307	752	1,557
Division 10	2,658	7,204	10,094	841	1,746	1,056	3,059
Division 11	1,511	2,737	5,453	389	746	84	1,249
Division 12	2,598	7,800	8,705	738	1,952	1,791	2,665
Division 13	1,817	3,489	6,894	600	1,523	811	2,681
Division 14	715	1,453	2,131	155	864	1,063	1,583
Division 15	1,737	4,402	7,025	640	843	646	1,128
Division 16	12,309	56,019	59,079	6,329	2,930	2,202	2,557
Flin Flon	3,763	18,554	19,337	2,003	492	325	276
Division 17	3,782	9,815	14,926	1,402	1,626	1,295	2,459
Division 18	971	2,238	3,428	259	585	146	719
Division 19	3,025	12,269	13,541	1,235	1,450	1,379	2,031
Division 20	174,406	692,050	800,977	92,111	40,291	34,720	42,854
Winnipeg	173,070	687,126	795,104	91,564	39,871	34,220	42,161
<b>Total Manitoba</b>	<b>248,470</b>	<b>919,586</b>	<b>1,105,083</b>	<b>120,432</b>	<b>75,734</b>	<b>59,910</b>	<b>96,586</b>
<b>Saskatchewan—</b>							
Division 1	9,293	25,545	44,739	4,957	2,641	1,596	3,924
Division 2	8,447	18,047	41,857	4,707	2,392	1,566	4,097
Weyburn	3,287	10,525	15,813	1,900	585	603	748
Division 3	5,832	8,954	27,960	2,890	2,128	1,307	3,997
Division 4	3,637	6,603	17,212	1,858	1,528	603	2,366
Division 5	8,679	22,493	38,089	3,662	4,077	2,144	6,857
Division 6	53,026	191,235	254,020	30,142	11,750	8,708	14,586
Regina	45,144	177,732	215,596	26,028	8,263	6,876	9,203
Division 7	14,572	40,234	66,012	7,023	4,622	2,599	6,258
Moose Jaw	10,245	34,734	44,783	4,761	2,559	1,724	2,834
Division 8	10,667	25,219	50,954	5,560	3,609	1,732	5,522
Swift Current	4,962	17,736	23,287	2,620	1,286	977	1,627
Division 9	7,882	22,252	32,829	3,287	3,127	1,774	4,832
Yorkton	3,565	12,405	16,474	1,939	803	628	1,103
Division 10	4,690	8,667	19,932	1,883	2,469	1,055	3,814
Division 11	40,132	139,860	185,243	21,014	11,227	9,402	14,788
Saskatoon	34,472	130,454	158,364	18,123	8,876	8,251	10,684
Division 12	5,601	10,939	25,917	2,664	2,229	1,228	3,535



TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

## NUMBER OF TAXABLE RETURNS BY INCOME CLASS

Place of Residence	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 or more
<b>Saskatchewan—(Concluded)</b>							
Division 13.....	980	1,382	1,211	1,265	887	1,479	5
Division 14.....	922	1,283	1,221	1,106	593	787	2
Division 15.....	2,260	2,642	2,806	2,540	1,331	1,568	3
Prince Albert.....	1,120	1,540	1,482	1,462	983	938	1
Division 16.....	1,200	1,324	1,486	972	745	761	2
North Battleford.....	580	742	822	642	401	510	1
Division 17.....	1,180	1,604	1,489	726	688	978	2
Division 18.....	260	260	213	300	181	362	
<b>Total Saskatchewan.....</b>	<b>28,640</b>	<b>39,982</b>	<b>41,875</b>	<b>36,130</b>	<b>24,947</b>	<b>33,563</b>	<b>9,9</b>
<b>Alberta—</b>							
Division 1.....	1,440	1,524	1,988	2,090	1,069	1,344	2
Medicine Hat.....	1,220	1,222	1,586	1,627	907	1,064	2
Division 2.....	2,631	3,867	3,798	3,562	2,297	2,687	8
Lethbridge.....	1,610	2,602	2,405	2,216	1,648	1,657	5
Division 3.....	962	1,110	1,024	470	642	784	1
Division 4.....	320	620	752	483	303	630	1
Division 5.....	1,003	1,024	1,489	1,171	990	1,098	4
Division 6.....	12,860	18,390	19,624	19,020	15,542	20,317	6,2
Calgary.....	11,578	16,847	18,038	17,850	14,791	18,863	6,0
Division 7.....	1,140	1,620	1,506	1,269	936	1,327	3
Division 8.....	2,662	3,525	3,317	3,234	1,991	2,151	5
Red Deer.....	940	1,623	1,651	1,445	1,209	1,214	2
Division 9.....	720	560	746	1,222	929	658	1
Division 10.....	1,361	2,146	2,429	1,842	1,067	1,219	3
Division 11.....	17,141	23,320	24,828	24,277	18,101	23,433	5,7
Edmonton.....	15,519	21,276	22,740	21,961	16,673	20,939	5,3
Division 12.....	1,061	983	889	1,030	468	540	
Division 13.....	1,141	1,064	805	924	468	715	1
Division 14.....	601	681	905	682	445	765	
Division 15.....	1,783	2,283	2,192	2,098	1,551	1,659	2
<b>Total Alberta.....</b>	<b>46,826</b>	<b>62,717</b>	<b>66,292</b>	<b>63,374</b>	<b>46,799</b>	<b>59,327</b>	<b>15,8</b>
<b>British Columbia—</b>							
Division 1.....	1,041	1,601	1,594	2,163	1,809	1,739	2
Division 2.....	1,780	2,431	2,469	4,206	3,509	4,287	6
Trail and Rossland.....	560	731	580	1,261	1,321	1,271	2
Division 3.....	3,722	4,724	4,768	4,832	2,999	3,548	9
Kelowna.....	980	1,320	1,062	1,244	824	947	3
Penticton.....	701	901	722	742	583	752	2
Vernon.....	640	961	1,042	965	507	873	1
Division 4.....	36,115	49,765	55,081	56,289	47,867	65,932	16,9
New Westminster.....	3,901	4,745	5,510	7,505	6,674	8,933	1,1
Vancouver.....	27,833	39,239	42,710	40,604	35,177	50,593	14,6
Division 5.....	11,785	14,993	14,532	17,390	13,683	20,060	3,7
Alberni and Port Alberni..	640	700	1,063	1,745	1,283	1,771	2
Nanaimo.....	820	1,200	941	1,285	1,166	1,898	3
Victoria.....	6,501	9,007	8,682	9,132	7,388	9,100	2,1
Division 6.....	2,281	2,943	3,346	3,589	2,709	3,910	6
Kamloops.....	880	1,402	1,308	1,424	1,161	1,798	3
Division 7.....	700	800	662	801	1,242	1,906	3
Division 8.....	2,722	3,053	4,211	4,813	3,481	4,387	7
Prince George.....	1,160	1,361	1,824	1,847	1,511	2,190	4
Division 9.....	1,591	1,614	1,357	1,643	2,021	4,705	5
Prince Rupert.....	680	740	721	620	821	1,443	2
Division 10.....	1,273	1,535	1,448	1,559	1,452	2,643	3
Dawson Creek.....	612	723	646	774	475	876	1
<b>Total British Columbia.....</b>	<b>63,010</b>	<b>83,459</b>	<b>89,468</b>	<b>97,285</b>	<b>80,772</b>	<b>113,117</b>	<b>25,2</b>

TABLE 6

# Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Saskatchewan—(Concluded)</b>							
		\$	\$	\$		\$	\$
Division 13.....	7,720	13,956	38,445	4,186	1,971	1,025	4,026
Division 14.....	6,129	13,610	25,909	2,547	3,821	2,274	6,128
Division 15.....	13,481	38,660	55,641	5,189	5,729	3,994	9,320
Prince Albert.....	7,691	27,709	32,595	3,218	1,768	1,845	2,354
Division 16.....	6,690	18,263	27,384	2,708	3,778	2,429	5,919
North Battleford.....	3,843	12,519	16,661	1,748	1,125	1,145	1,629
Division 17.....	6,945	17,566	29,712	3,036	3,368	1,893	4,862
Division 18.....	1,632	6,806	7,615	734	1,101	1,064	1,530
<b>Total Saskatchewan.....</b>	<b>215,055</b>	<b>628,909</b>	<b>989,471</b>	<b>108,049</b>	<b>71,567</b>	<b>46,394</b>	<b>106,363</b>
<b>Alberta—</b>							
Division 1.....	9,749	31,256	42,106	3,838	4,948	2,887	5,559
Medicine Hat.....	7,870	26,348	33,939	3,095	2,933	2,286	3,483
Division 2.....	19,703	63,333	87,914	8,586	7,904	5,851	10,870
Lethbridge.....	12,649	44,059	56,456	5,568	4,261	3,893	6,039
Division 3.....	5,140	13,584	21,530	1,929	3,252	1,952	4,486
Division 4.....	3,242	6,638	15,052	1,385	1,443	548	2,364
Division 5.....	7,189	14,416	34,601	3,692	3,085	1,576	4,787
Division 6.....	112,043	462,839	559,717	64,620	25,079	20,101	28,675
Calgary.....	104,001	442,219	524,035	61,143	20,952	17,610	22,351
Division 7.....	8,183	17,880	37,167	3,621	3,317	1,337	5,478
Division 8.....	17,420	55,686	73,933	7,013	7,373	4,332	9,138
Red Deer.....	8,319	30,283	37,006	3,683	2,143	1,279	1,964
Division 9.....	4,970	19,957	22,427	2,205	1,271	1,116	1,588
Division 10.....	10,433	28,056	44,064	3,981	6,606	3,632	10,133
Division 11.....	136,810	553,910	640,579	70,181	33,668	29,128	39,006
Edmonton.....	124,493	509,424	585,811	64,969	26,637	23,462	28,528
Division 12.....	5,062	17,314	19,282	1,738	3,590	2,774	4,719
Division 13.....	5,254	17,557	21,165	2,088	5,728	3,807	7,722
Division 14.....	4,156	16,047	18,030	1,797	1,377	1,625	2,345
Division 15.....	11,833	41,163	50,126	4,815	8,295	6,891	9,134
<b>Total Alberta.....</b>	<b>361,187</b>	<b>1,359,636</b>	<b>1,687,693</b>	<b>181,490</b>	<b>116,936</b>	<b>87,558</b>	<b>146,004</b>
<b>British Columbia—</b>							
Division 1.....	10,209	42,105	47,353	4,583	2,378	2,251	2,791
Division 2.....	19,313	85,160	95,390	9,502	4,580	4,302	5,224
Trail and Rossland.....	5,989	27,262	30,785	3,420	913	860	1,032
Division 3.....	25,542	90,193	111,997	10,990	8,699	7,922	12,577
Kelowna.....	6,751	23,960	31,241	3,284	1,962	1,583	2,594
Penticton.....	4,614	16,771	20,913	2,152	1,406	1,085	1,803
Vernon.....	5,172	18,903	23,080	2,298	1,145	1,245	1,541
Division 4.....	327,961	1,390,685	1,662,933	201,012	63,088	50,680	74,107
New Westminster.....	38,406	170,968	190,087	20,252	7,292	6,063	7,837
Vancouver.....	250,820	1,072,828	1,294,699	163,207	43,833	33,803	48,986
Division 5.....	96,172	378,280	464,974	49,881	19,107	14,915	21,446
Alberni and Port Alberni..	7,403	34,051	37,275	3,960	1,145	1,158	1,381
Nanaimo.....	7,620	33,468	38,226	4,223	1,913	1,264	1,695
Victoria.....	51,979	189,573	247,245	26,755	10,006	7,549	11,338
Division 6.....	19,427	77,551	91,390	9,463	6,277	5,990	7,976
Kamloops.....	8,338	34,626	41,034	4,468	2,070	2,129	2,688
Division 7.....	6,483	30,990	34,099	3,816	1,061	619	1,038
Division 8.....	23,425	97,692	111,031	11,749	6,216	6,258	7,764
Prince George.....	10,300	44,163	50,880	5,759	2,106	2,356	2,498
Division 9.....	13,489	64,237	71,906	8,433	2,347	1,909	2,393
Prince Rupert.....	5,287	21,869	27,095	3,237	803	660	770
Division 10.....	10,293	45,633	50,009	5,301	2,996	2,490	3,028
Dawson Creek.....	4,257	17,056	19,473	1,985	928	575	786
<b>Total British Columbia.....</b>	<b>552,314</b>	<b>2,302,527</b>	<b>2,741,082</b>	<b>314,731</b>	<b>116,749</b>	<b>97,337</b>	<b>138,343</b>

TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

Place of Residence	NUMBER OF TAXABLE RETURNS BY INCOME CLASS						
	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 and over
<b>Yukon.....</b>	<b>488</b>	<b>613</b>	<b>593</b>	<b>601</b>	<b>546</b>	<b>1,302</b>	<b>1,302</b>
<b>Northwest Territories—</b>	<b>476</b>	<b>560</b>	<b>566</b>	<b>635</b>	<b>649</b>	<b>1,403</b>	<b>1,403</b>
<b>Non-Residents—</b>							
British Commonwealth.....	1,831	905	853	450	291	355	1,302
United States.....	7,082	2,886	2,090	1,651	975	1,707	9,291
Elsewhere.....	1,723	522	680	542	210	498	3,175
<b>Total Non-Residents.....</b>	<b>10,636</b>	<b>4,313</b>	<b>3,623</b>	<b>2,643</b>	<b>1,476</b>	<b>2,560</b>	<b>13,528</b>
<b>Grand Total.....</b>	<b>673,474</b>	<b>909,264</b>	<b>984,254</b>	<b>929,584</b>	<b>692,106</b>	<b>870,529</b>	<b>2,422,000</b>

NOTE: In this table the number of taxable and non-taxable returns and amounts of wages or salaries, total income and tax where applicable are shown on the right side of each page for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers; and on the left side, for taxable returns, the numbers in each of seven selected income groups. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown immediately beneath the figure for the county or census division.



TABLE 6

# *Distribution of Individuals Filing Returns by Counties or Census Divisions and Selected Localities*

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Yukon</b> .....	4,289	\$ 20,086	\$ 21,599	\$ 2,557	888	\$ 805	\$ 961
<b>Northwest Territories—</b>	4,470	22,534	23,155	2,665	1,474	1,428	1,477
<b>Non-Residents—</b>							
British Commonwealth	4,812	14,213	15,579	1,917	600	522	477
United States.....	17,335	52,962	64,664	9,540	5,124	2,450	1,659
Elsewhere.....	4,495	15,743	17,230	2,161	972	730	705
<b>Total Non-Residents.....</b>	26,642	82,917	97,473	13,619	6,696	3,701	2,842
<b>Grand Total.....</b>	5,301,219	21,071,485	25,173,953	2,719,201	1,418,373	1,311,919	1,803,922

TABLE 7

*Distribution of Taxable Returns by Marital Status, Dependants and Income*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

TAXED AS SINGLE					
WITH NO DEPENDANT			WITH ONE OR MORE DEPENDANTS		
	Number	Total Income	Total Tax	Number	Total Income
		\$	\$		\$
NOTE: This table provides a distribution by income of all taxable returns according to marital status for tax purposes and number of dependants. All dependants are included in this tabulation. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received incomes in excess of \$250. but less than \$1,250.					
Under \$1,100.....	27,760	15,182	1,734	841	556
\$ 1,100 to 1,200.....	62,318	71,752	653	300	343
1,200 to 1,300.....	72,495	90,507	1,644	403	508
1,300 to 1,400.....	64,460	86,967	2,349	650	872
1,400 to 1,500.....	63,188	91,548	3,121	2,139	3,110
1,500 to 1,600.....	65,598	101,676	4,151	2,092	3,251
1,600 to 1,700.....	67,870	112,006	4,788	3,213	5,323
1,700 to 1,800.....	70,410	123,089	5,787	4,915	8,596
1,800 to 1,900.....	71,269	131,715	6,890	4,774	8,826
1,900 to 2,000.....	70,440	137,304	7,747	5,331	10,381
2,000 to 2,100.....	71,857	147,201	8,935	5,588	11,446
2,100 to 2,200.....	69,184	148,607	9,605	6,082	13,091
2,200 to 2,300.....	72,616	163,300	11,299	6,671	14,985
2,300 to 2,400.....	70,514	165,635	12,119	6,241	14,659
2,400 to 2,500.....	66,739	163,467	12,673	7,378	18,052
2,500 to 2,600.....	67,515	172,107	13,785	7,169	18,275
2,600 to 2,700.....	64,868	171,726	14,412	8,654	22,956
2,700 to 2,800.....	64,523	177,291	15,433	8,762	24,063
2,800 to 2,900.....	61,699	175,833	15,721	8,063	22,989
2,900 to 3,000.....	60,039	177,042	16,225	8,429	24,875
3,000 to 3,100.....	59,492	181,304	17,093	9,053	27,564
3,100 to 3,200.....	55,254	173,984	16,905	8,645	27,208
3,200 to 3,300.....	53,650	174,330	17,297	8,586	27,858
3,300 to 3,400.....	50,700	169,741	17,206	9,271	31,031
3,400 to 3,500.....	48,678	167,857	17,520	9,744	33,606
3,500 to 3,600.....	47,183	167,447	17,845	9,868	34,985
3,600 to 3,700.....	44,937	163,943	18,019	10,086	36,756
3,700 to 3,800.....	45,492	170,484	18,934	11,185	41,919
3,800 to 3,900.....	42,329	162,942	18,462	11,081	42,635
3,900 to 4,000.....	40,967	161,749	18,834	10,992	43,407
4,000 to 4,100.....	41,765	169,074	19,837	12,251	49,600
4,100 to 4,200.....	34,276	142,180	16,927	11,022	45,753
4,200 to 4,300.....	37,139	157,743	18,925	11,671	49,582
4,300 to 4,400.....	32,697	142,206	17,218	11,117	48,402
4,400 to 4,500.....	30,522	135,721	16,664	11,763	52,339
4,500 to 4,600.....	29,132	132,482	16,399	11,315	51,470
4,600 to 4,700.....	25,709	119,492	14,930	11,858	55,150
4,700 to 4,800.....	24,530	116,437	14,643	11,675	55,416
4,800 to 4,900.....	23,672	114,807	14,423	10,734	52,044
4,900 to 5,000.....	21,333	105,610	13,408	9,722	48,123
5,000 to 5,500.....	92,447	483,931	62,894	48,180	252,494
5,500 to 6,000.....	62,395	357,582	47,955	36,683	210,558
6,000 to 7,000.....	71,410	458,940	63,640	47,570	305,993
7,000 to 8,000.....	34,305	254,940	36,737	21,283	158,360
8,000 to 9,000.....	19,583	165,387	24,590	12,014	101,611
9,000 to 10,000.....	12,018	113,556	17,490	6,458	61,122
10,000 to 25,000.....	29,038	401,619	71,221	17,566	249,807
25,000 and over.....	5,392	267,683	83,670	3,977	172,226
Total.....	2,421,407	8,157,126	918,757	503,065	2,594,176

TABLE 7

*Distribution of Taxable Returns by Marital Status, Dependants and Income*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

## TAXED AS MARRIED

WITH 0 DEPENDANT				WITH 1 DEPENDANT			WITH 2 DEPENDANTS		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$2,100.....	9,214	14,940	618	3,715	5,763	278	1,994	2,775	157
200 to 2,200.....	8,630	18,569	214	786	1,694	41	282	606	28
200 to 2,300.....	10,591	23,827	340	727	1,639	48	336	756	23
200 to 2,400.....	9,671	22,703	385	846	1,983	63	435	1,023	24
200 to 2,500.....	10,837	26,544	581	4,460	10,927	111	571	1,395	42
200 to 2,600.....	10,904	27,782	722	4,486	11,433	161	368	939	16
200 to 2,700.....	13,715	36,356	974	5,489	14,554	371	1,068	2,837	60
200 to 2,800.....	12,766	35,083	1,045	6,713	18,456	344	3,563	9,790	86
200 to 2,900.....	14,350	40,880	1,345	6,583	18,755	385	4,061	11,569	148
200 to 3,000.....	14,797	43,638	1,592	7,513	22,166	532	5,783	17,069	233
300 to 3,100.....	15,589	47,527	1,881	7,978	24,324	664	6,442	19,661	302
300 to 3,200.....	13,937	43,904	1,863	8,928	28,096	811	6,716	21,136	433
300 to 3,300.....	13,933	45,251	2,119	6,898	22,400	709	6,457	20,977	468
300 to 3,400.....	15,316	51,291	2,514	8,925	29,897	1,132	8,028	26,894	675
300 to 3,500.....	14,340	49,470	2,612	9,904	34,182	1,363	7,212	24,889	692
300 to 3,600.....	14,522	51,597	2,877	9,858	34,976	1,484	8,602	30,500	951
300 to 3,700.....	14,339	52,332	3,105	9,917	36,148	1,661	9,022	32,906	1,156
300 to 3,800.....	15,740	59,001	3,672	9,986	37,471	1,817	8,629	32,351	1,123
300 to 3,900.....	14,751	56,791	3,623	10,238	39,426	2,000	9,654	37,177	1,491
300 to 4,000.....	15,954	62,974	4,269	9,644	38,081	2,011	9,568	37,785	1,533
400 to 4,500.....	72,252	307,102	22,568	53,581	227,753	14,052	55,208	234,777	11,752
400 to 5,000.....	62,252	295,502	25,337	51,635	245,006	18,146	56,724	269,431	16,492
500 to 5,500.....	52,868	276,863	26,594	47,075	246,667	20,894	60,355	316,690	23,420
500 to 6,000.....	41,023	235,600	24,009	37,841	216,867	20,146	47,408	272,447	22,792
600 to 7,000.....	54,150	349,524	38,822	52,985	341,475	34,950	75,162	484,830	45,615
700 to 8,000.....	31,176	231,831	28,016	30,889	230,394	26,087	45,407	339,152	36,129
800 to 9,000.....	18,991	160,619	21,154	18,139	153,433	18,673	26,022	219,844	25,650
900 to 10,000.....	12,776	121,070	16,619	11,065	104,648	13,766	17,942	169,691	21,523
1000 to 25,000.....	33,223	457,335	81,666	26,602	365,001	63,723	39,010	536,742	91,798
500 and over.....	3,877	160,111	51,050	2,732	104,223	32,598	3,739	137,739	42,169
total.....	646,484	3,406,017	372,189	466,138	2,667,836	279,021	525,768	3,314,378	346,981

WITH 3 DEPENDANTS				WITH 4 DEPENDANTS			WITH 5 OR MORE DEPENDANTS		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$2,500.....	1,410	2,467	96	767	1,382	75	180	315	44
200 to 2,600.....	201	513	20	40	100	4	20	50	
200 to 2,700.....	157	417	12	100	266	8	5	13	
200 to 2,800.....	415	1,142	27	81	221	5	45	124	4
200 to 2,900.....	290	822	12	80	227	3	70	201	1
200 to 3,000.....	485	1,431	51	41	121	1	40	118	1
300 to 3,100.....	2,284	6,968	51	145	442	13	20	61	
300 to 3,200.....	3,725	11,743	93	336	1,058	29	180	566	12
300 to 3,300.....	3,654	11,889	153	283	919	13	40	130	
300 to 3,400.....	4,778	16,002	214	1,195	4,011	21	65	219	4
300 to 3,500.....	4,912	16,947	286	2,330	8,027	75	286	987	15
300 to 3,600.....	5,080	18,033	328	2,176	7,731	80	220	783	16
300 to 3,700.....	5,633	20,557	444	2,864	10,452	119	903	3,300	16
300 to 3,800.....	5,889	22,090	566	3,440	12,905	198	1,414	5,301	42
300 to 3,900.....	5,497	21,167	533	3,476	13,395	225	1,294	4,988	36
400 to 4,000.....	6,994	27,626	798	4,526	17,865	325	2,395	9,471	74
400 to 4,500.....	37,134	158,117	6,005	21,591	91,972	2,376	15,251	65,254	929
400 to 5,000.....	44,032	209,190	10,679	24,748	117,675	4,475	21,273	101,154	2,182
500 to 5,500.....	42,456	222,841	13,683	25,479	133,579	6,622	20,133	105,619	3,306
600 to 6,000.....	36,400	209,078	15,102	20,748	119,033	7,258	20,615	118,281	4,803
700 to 7,000.....	55,989	361,174	30,450	32,052	207,029	15,365	27,172	175,731	9,617
800 to 8,000.....	35,937	267,413	26,070	19,743	147,564	13,099	15,157	112,782	7,898
900 to 9,000.....	21,001	177,642	19,211	11,185	94,667	9,501	8,607	72,946	6,030
1000 to 10,000.....	12,658	119,677	14,048	6,396	60,359	6,633	5,287	50,063	4,743
1000 to 25,000.....	34,339	472,902	77,267	19,843	276,102	43,606	14,563	200,954	28,742
500 and over.....	3,723	136,627	41,445	2,442	91,089	27,549	1,942	72,340	20,938
total.....	375,073	2,514,478	257,644	206,107	1,418,189	137,676	157,177	1,101,752	89,453



TABLE 8

*Distribution of Taxable Returns by Province and Income*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

		NEWFOUNDLAND			PRINCE EDWARD ISLAND		
		Number	Total Income	Total Tax	Number	Total Income	
			\$	\$		\$	
NOTE: In this table the taxable returns for each province have been distributed by total income class. Allocation to a province is based on the taxpayers address at the time of filing. Taxpayers in the Northwest Territories and in the Yukon Territory are grouped.	Under \$1,100.....	240	117	12	175	56	
	\$ 1,100 to 1,200.....	1,360	1,564	9	368	425	
	1,200 to 1,300.....	1,753	2,185	36	360	450	
	1,300 to 1,400.....	1,055	1,417	39	225	303	
	1,400 to 1,500.....	1,510	2,184	71	280	408	
	1,500 to 1,600.....	1,265	1,961	77	450	697	
	1,600 to 1,700.....	956	1,573	65	355	583	
	1,700 to 1,800.....	1,315	2,299	109	385	672	
	1,800 to 1,900.....	950	1,762	90	286	528	
	1,900 to 2,000.....	971	1,891	105	465	901	
	Under \$2,000.....	11,375	16,954	613	3,349	5,022	
	2,000 to 2,100.....	771	1,578	95	310	633	
	2,100 to 2,200.....	1,262	2,705	164	385	823	
	2,200 to 2,300.....	1,192	2,676	156	396	892	
	2,300 to 2,400.....	1,227	2,892	143	345	811	
	2,400 to 2,500.....	1,355	3,314	167	430	1,055	
	2,500 to 2,600.....	1,676	4,272	258	336	855	
	2,600 to 2,700.....	1,376	3,643	231	355	943	
	2,700 to 2,800.....	1,354	3,723	221	360	989	
	2,800 to 2,900.....	1,478	4,205	257	345	981	
	2,900 to 3,000.....	965	2,848	161	289	852	
	2,000 to 3,000.....	12,656	31,857	1,853	3,551	8,834	
	3,000 to 3,100.....	1,525	4,651	287	345	1,049	
	3,100 to 3,200.....	1,231	3,878	228	381	1,195	
	3,200 to 3,300.....	1,412	4,571	306	256	834	
	3,300 to 3,400.....	1,417	4,745	318	261	873	
	3,400 to 3,500.....	1,171	4,046	251	226	780	
	3,500 to 3,600.....	1,074	3,810	224	301	1,066	
	3,600 to 3,700.....	1,030	3,751	189	316	1,153	
	3,700 to 3,800.....	1,336	5,010	349	219	822	
	3,800 to 3,900.....	1,612	6,206	391	290	1,114	
	3,900 to 4,000.....	1,290	5,094	302	300	1,182	
	3,000 to 4,000.....	13,098	45,763	2,844	2,895	10,069	
	4,000 to 4,500.....	6,443	27,364	1,833	949	4,032	
	4,500 to 5,000.....	4,751	22,556	1,662	799	3,821	
	5,000 to 5,500.....	4,359	22,739	1,706	799	4,190	
	5,500 to 6,000.....	2,861	16,391	1,339	423	2,432	
	6,000 to 7,000.....	4,127	26,711	2,557	656	4,236	
	7,000 to 8,000.....	2,016	15,041	1,649	308	2,299	
	8,000 to 9,000.....	1,563	13,164	1,677	175	1,493	
	9,000 to 10,000.....	823	7,776	1,044	123	1,158	
	10,000 to 15,000.....	1,327	15,330	2,344	258	3,127	
	15,000 to 20,000.....	368	6,186	1,237	109	1,890	
	20,000 to 25,000.....	146	3,227	763	49	1,089	
	4,000 to 25,000.....	28,784	176,485	17,811	4,648	29,767	3,
	25,000 and over.....	235	9,070	3,001	41	1,435	
Grand Total.....		66,148	280,129	26,122	14,484	55,126	4,

TABLE 8

*Distribution of Taxable Returns by Province and Income*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

NOVA SCOTIA			NEW BRUNSWICK			QUEBEC			ONTARIO		
Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
	\$	\$		\$	\$		\$	\$		\$	\$
095	548	87	625	274	25	5,081	3,001	224	12,719	7,365	891
565	2,967	19	1,670	1,918	12	16,627	19,123	128	23,847	27,474	347
445	3,054	54	1,951	2,432	39	20,590	25,689	385	26,985	33,707	682
175	2,933	85	1,405	1,896	52	19,052	25,720	599	24,818	33,466	942
850	2,681	88	1,836	2,658	82	18,190	26,330	774	25,459	36,893	1,281
476	3,838	149	1,670	2,593	103	20,167	31,270	1,126	23,991	37,194	1,607
250	3,718	158	1,891	3,122	130	20,351	33,608	1,246	27,050	44,637	1,955
446	4,264	184	2,155	3,754	173	20,665	36,145	1,444	28,617	50,026	2,383
742	5,056	242	1,739	3,223	161	21,449	39,637	1,804	28,607	52,841	2,762
021	3,942	218	2,106	4,115	217	20,323	39,570	1,930	30,437	59,289	3,267
2,065	33,001	1,283	17,048	25,985	992	182,495	280,094	9,661	252,530	382,892	16,117
558	5,246	295	2,257	4,622	263	22,533	46,170	2,358	30,854	63,214	3,790
533	5,442	293	2,613	5,621	326	22,988	49,363	2,464	34,107	73,317	4,217
636	5,933	332	2,186	4,922	265	24,024	54,020	2,885	36,747	82,614	5,136
786	6,535	391	2,531	5,942	345	23,237	54,579	3,120	33,632	78,970	5,263
086	7,545	453	2,241	5,500	328	24,237	59,393	3,351	34,535	84,584	5,822
077	7,846	476	2,651	6,755	441	25,260	64,358	3,817	34,543	88,068	6,330
478	9,215	566	2,274	6,024	386	25,718	68,162	4,069	36,839	97,566	6,902
271	8,973	543	2,275	6,252	406	24,375	66,974	4,008	38,726	106,417	7,819
238	9,223	535	2,459	7,010	413	27,596	78,688	4,779	35,579	101,376	7,751
339	9,860	590	2,528	7,459	464	26,730	78,810	4,738	36,923	108,898	8,423
3,002	75,818	4,474	24,015	60,106	3,637	246,698	620,517	35,589	352,485	885,024	61,454
194	9,743	557	2,723	8,297	532	29,128	88,755	5,382	39,239	119,622	9,271
058	9,632	618	2,231	7,044	450	28,002	88,146	5,390	36,899	116,222	8,983
935	9,524	598	2,166	7,041	416	25,093	81,514	5,253	37,588	122,172	9,815
234	10,842	665	2,380	7,962	484	28,630	95,826	5,988	36,597	122,575	9,652
085	10,651	699	2,052	7,088	440	25,919	89,372	5,538	40,010	138,017	11,116
128	11,091	763	2,643	9,376	625	25,886	91,872	5,850	40,908	145,170	11,993
167	11,545	768	2,520	9,195	515	25,193	91,926	5,814	40,113	146,320	12,618
381	12,675	820	2,528	9,466	567	27,592	103,467	6,716	40,985	153,615	13,245
517	13,533	827	2,226	8,566	566	26,984	103,876	6,707	39,425	151,813	13,494
552	14,034	996	2,315	9,138	615	27,433	108,322	6,623	41,067	162,111	14,564
2,251	113,270	7,311	23,784	83,172	5,209	269,860	943,075	59,260	392,831	1,377,638	114,752
511	61,621	4,337	10,845	46,087	3,225	131,489	558,110	36,915	196,337	834,202	75,553
610	54,924	4,215	8,976	42,517	3,263	115,144	545,641	37,127	180,832	858,394	79,948
525	49,778	4,099	6,742	35,318	2,922	95,917	502,193	36,309	168,433	883,677	87,467
081	34,942	3,161	4,673	26,779	2,295	71,318	409,386	31,312	136,179	781,140	79,898
762	50,132	4,912	5,904	38,081	3,680	96,449	620,339	52,147	186,416	1,203,159	131,724
150	31,048	3,355	2,712	20,176	2,179	52,142	388,437	36,288	106,782	795,588	94,281
2143	18,104	2,054	1,864	15,670	1,829	30,956	261,787	26,643	58,728	496,616	63,346
1747	16,557	2,059	1,036	9,764	1,233	18,903	178,277	19,336	38,112	361,241	49,455
741	32,671	4,824	1,946	23,295	3,488	36,510	432,999	55,067	68,746	815,521	126,831
915	15,593	3,012	638	10,719	1,935	11,232	191,144	31,629	19,427	331,379	65,928
363	8,104	1,817	269	5,982	1,361	4,972	110,418	21,766	8,284	183,752	43,849
1,548	373,474	37,846	45,605	274,387	27,410	665,032	4,198,732	384,540	1,168,276	7,544,668	898,281
517	21,270	6,471	359	14,070	4,468	8,063	343,440	94,286	12,696	522,507	171,571
6,383	616,834	57,384	110,811	457,722	41,715	1,372,148	6,385,857	583,335	2,178,818	10,712,730	1,262,175

TABLE 8

*Distribution of Taxable Returns by Province and Income*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	MANITOBA			SASKATCHEWAN		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax
		\$	\$		\$	\$
NOTE: In this table the taxable returns for each province have been distributed by total income class. Allocation to a province is based on the taxpayers address at the time of filing. Taxpayers in the Northwest Territories and in the Yukon Territory are grouped.						
Under \$1,100.....	1,620	939	74	560	331	28
\$ 1,100 to 1,200.....	2,564	2,946	28	3,040	3,511	331
1,200 to 1,300.....	3,561	4,440	83	2,822	3,524	331
1,300 to 1,400.....	2,981	4,026	111	3,242	4,376	411
1,400 to 1,500.....	3,261	4,732	176	3,062	4,437	411
1,500 to 1,600.....	3,871	5,999	254	2,660	4,130	411
1,600 to 1,700.....	3,933	6,501	288	2,821	4,660	411
1,700 to 1,800.....	4,453	7,758	378	3,243	5,671	522
1,800 to 1,900.....	4,039	7,464	399	3,905	7,226	522
1,900 to 2,000.....	4,253	8,308	488	3,285	6,416	522
Under \$2,000.....	34,536	53,115	2,278	28,640	44,281	1,888
2,000 to 2,100.....	4,974	10,175	651	3,863	7,908	411
2,100 to 2,200.....	4,096	8,798	564	3,762	8,096	411
2,200 to 2,300.....	4,871	10,966	717	3,808	8,565	555
2,300 to 2,400.....	4,156	9,762	674	3,805	8,942	611
2,400 to 2,500.....	5,405	13,213	895	4,205	10,294	611
2,500 to 2,600.....	4,784	12,199	880	4,086	10,407	711
2,600 to 2,700.....	4,303	11,398	979	4,504	11,924	811
2,700 to 2,800.....	5,585	15,336	1,048	3,427	9,414	611
2,800 to 2,900.....	4,786	13,652	1,005	4,262	12,148	811
2,900 to 3,000.....	5,253	15,492	1,173	4,260	12,550	811
2,000 to 3,000.....	48,213	120,992	8,586	39,982	100,247	6,778
3,000 to 3,100.....	4,649	14,167	1,091	3,919	11,943	911
3,100 to 3,200.....	5,616	17,671	1,492	4,347	13,688	911
3,200 to 3,300.....	4,520	14,670	1,144	3,890	12,636	911
3,300 to 3,400.....	5,157	17,250	1,406	3,709	12,428	911
3,400 to 3,500.....	4,680	16,143	1,227	4,341	14,972	1,111
3,500 to 3,600.....	3,996	14,168	1,160	4,228	14,996	1,111
3,600 to 3,700.....	4,771	17,391	1,277	4,775	17,417	1,311
3,700 to 3,800.....	5,155	19,322	1,441	4,451	16,698	1,311
3,800 to 3,900.....	4,625	17,810	1,423	3,953	15,216	1,011
3,900 to 4,000.....	3,949	15,589	1,353	4,262	16,838	1,311
3,000 to 4,000.....	47,118	164,181	13,015	41,875	146,832	11,111
4,000 to 4,500.....	24,131	102,603	8,610	19,662	83,465	6,911
4,500 to 5,000.....	22,099	104,793	9,494	16,468	78,197	6,811
5,000 to 5,500.....	17,310	90,566	8,554	14,459	75,700	7,111
5,500 to 6,000.....	12,297	70,561	7,098	10,488	60,218	6,111
6,000 to 7,000.....	16,610	106,746	11,347	14,827	95,657	10,311
7,000 to 8,000.....	8,434	62,943	7,202	8,726	65,161	7,611
8,000 to 9,000.....	5,141	43,624	5,572	6,243	52,768	6,711
9,000 to 10,000.....	3,475	32,929	4,562	3,767	35,529	4,811
10,000 to 15,000.....	5,902	69,651	11,159	6,890	81,463	13,111
15,000 to 20,000.....	1,434	24,497	5,085	1,597	27,244	5,611
20,000 to 25,000.....	773	17,281	4,301	637	14,057	3,511
4,000 to 25,000.....	117,606	726,195	82,984	103,764	669,458	78,911
25,000 and over.....	997	40,599	13,568	794	28,652	9,311
Grand Total.....	248,470	1,105,083	120,432	215,055	989,471	108,011



TABLE 8

*Distribution of Taxable Returns by Province and Income*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

ALBERTA			BRITISH COLUMBIA			NORTHWEST TERRITORIES AND YUKON			NON-RESIDENTS		
Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
	\$	\$		\$	\$		\$	\$		\$	\$
752	847	130	2,301	1,339	178	95	52	4	5,444	2,994	349
863	4,441	30	6,601	7,601	89	98	112	1	603	693	56
363	6,714	119	6,811	8,492	144	117	147	3	562	700	64
563	6,155	169	5,493	7,400	219	99	134	5	684	927	73
795	6,952	231	5,302	7,691	286	95	138	5	400	580	47
308	8,218	325	6,366	9,846	409	90	139	6	407	634	52
253	8,656	382	6,933	11,438	465	82	135	6	508	837	77
472	7,835	358	7,844	13,734	603	80	139	7	862	1,506	111
635	10,407	550	7,764	14,372	737	72	134	8	560	1,040	84
822	11,371	637	7,595	14,825	827	136	265	16	606	1,182	91
4,826	71,596	2,933	63,010	96,737	3,958	964	1,394	61	10,636	11,092	1,005
367	11,009	632	6,765	13,851	820	68	138	9	427	874	77
954	10,626	671	7,869	16,923	1,015	136	293	18	581	1,252	124
187	13,922	869	8,447	18,985	1,262	100	225	16	521	1,175	103
266	17,070	1,131	8,449	19,861	1,345	121	284	21	413	970	109
978	14,643	953	8,236	20,169	1,384	93	228	19	397	972	106
138	15,652	1,089	7,627	19,450	1,363	97	248	20	428	1,090	97
483	17,134	1,168	8,197	21,709	1,579	94	250	19	435	1,159	130
793	18,657	1,325	10,171	27,976	2,048	168	461	36	363	997	94
354	18,067	1,276	8,592	24,484	1,900	165	471	42	342	972	102
197	21,247	1,588	9,106	26,863	1,906	131	387	33	406	1,195	120
6,717	158,027	10,703	83,459	210,271	14,621	1,173	2,984	233	4,313	10,655	1,062
659	20,304	1,407	9,074	27,648	2,093	136	414	35	412	1,255	118
227	19,600	1,447	9,231	29,055	2,193	111	349	29	387	1,215	123
570	21,332	1,628	8,542	27,739	2,318	133	432	41	396	1,288	132
363	24,680	1,808	8,988	30,087	2,432	142	475	39	400	1,342	132
311	21,754	1,780	8,996	31,019	2,504	134	464	48	481	1,658	191
537	23,236	1,849	8,389	29,784	2,458	98	346	36	321	1,138	119
045	25,715	2,074	8,418	30,694	2,530	93	340	32	260	947	114
181	26,903	2,142	8,571	32,133	2,802	115	431	43	261	979	110
123	23,582	1,946	9,146	35,191	3,111	96	370	38	323	1,243	124
276	24,796	2,000	10,113	39,949	3,563	101	398	38	382	1,509	173
6,292	231,901	18,080	89,468	313,300	26,004	1,159	4,020	381	3,623	12,574	1,335
3,676	146,848	12,131	48,005	203,956	18,543	587	2,505	243	1,605	6,782	723
2,698	136,123	11,986	49,280	234,015	21,562	649	3,098	330	1,038	4,912	511
2,664	139,787	12,982	43,352	227,221	22,349	632	3,316	363	801	4,199	517
2,135	115,578	11,393	37,420	214,908	22,446	563	3,242	378	675	3,869	425
2,519	177,295	18,829	54,063	348,401	38,272	1,254	8,144	947	903	5,795	720
1,073	119,149	13,268	31,065	231,489	27,155	715	5,321	657	774	5,785	786
814	83,174	10,384	17,817	150,428	19,167	486	4,123	546	612	5,195	599
921	55,891	7,438	10,172	96,130	13,035	250	2,364	338	271	2,569	369
1,245	121,531	18,372	16,203	191,893	29,792	277	3,243	530	859	10,414	1,642
833	48,027	9,582	4,310	73,966	14,690	29	506	87	266	4,525	954
335	29,483	6,871	2,160	47,273	10,941	16	353	87	118	2,630	667
8,913	1,172,885	133,236	313,847	2,019,680	237,951	5,458	36,217	4,506	7,922	56,675	7,913
439	53,284	16,537	2,530	101,095	32,197	5	140	40	148	6,477	2,304
6,187	1,687,693	181,490	552,314	2,741,082	314,731	8,759	44,754	5,222	26,642	97,473	13,619

TABLE 9

*Distribution of Taxable Returns by Province and Occupation*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	NEWFOUNDLAND			PRINCE EDWARD ISLAND		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax
		\$	\$		\$	\$
NOTE: In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxpayers address at the time of filing. Taxpayers in the Northwest Territories and the Yukon Territory are grouped.						
Employees of Businesses.....	41,204	173,869	15,585	7,720	27,845	2,911
Employees of Institutions.....	2,176	6,359	480	894	2,331	1,111
Teachers and Professors.....	3,614	11,875	990	961	2,952	2,111
Federal Employees.....	4,129	19,399	1,685	1,171	5,309	4,111
Provincial Employees.....	6,175	21,210	1,747	1,179	3,845	2,111
Municipal Employees.....	1,120	4,832	363	212	725	1,111
Unclassified Employees.....	2,938	13,037	962	112	246	1,111
Total Employees.....	61,356	250,580	21,814	12,249	43,252	3,511
Farmers.....	25	111	8	264	1,160	1,111
Fishermen.....	98	306	17	109	381	1,111
Total Farmers and Fishermen.....	123	417	25	373	1,541	1,111
Accountants.....	37	474	98	4	52	1,111
Medical Doctors and Surgeons.....	149	3,213	851	63	1,107	2,111
Dentists.....	41	621	128	25	261	1,111
Lawyers and Notaries.....	61	1,361	381	29	340	1,111
Engineers and Architects.....	14	313	109	5	60	1,111
Entertainers and Artists.....	10	87	12			1,111
Other Professionals.....	52	241	28	37	158	1,111
Total Professionals.....	364	6,311	1,607	164	1,988	3,111
Salesmen.....	313	1,977	235	76	437	1,111
Forestry Operators.....	72	450	49			1,111
Manufacturers.....	67	334	39	28	141	1,111
Construction.....	199	1,106	139	69	365	1,111
Public Utilities.....	277	1,284	114	110	369	1,111
Wholesale Traders.....	142	1,150	170	56	404	1,111
Retail Traders.....	1,336	6,783	679	307	1,972	2,111
Insurance Agency Operators.....	15	115	15	9	72	1,111
Real Estate Agency Operators.....	15	81	12			1,111
Other Finance.....	6	86	17	13	68	1,111
Recreational Services Operators.....	12	55	5	9	75	1,111
Business Services Operators.....	4	134	53	5	28	1,111
Other Service Operators.....	428	2,105	267	209	1,000	1,111
Other Business Proprietors.....	6	44	5	6	35	1,111
Total Business Proprietors.....	2,579	13,727	1,563	821	4,528	5,111
Investors.....	591	4,244	626	440	2,184	2,111
Property Owners.....	181	855	108	97	347	1,111
Total Investment.....	772	5,099	734	537	2,531	2,111
Pensioners.....	582	1,808	121	233	761	1,111
Unclassified.....	59	209	22	31	87	1,111
Grand Total.....	66,148	280,129	26,122	14,484	55,126	4,911

TABLE 9

*Distribution of Taxable Returns by Province and Occupation*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

NOVA SCOTIA			NEW BRUNSWICK			QUEBEC			ONTARIO		
Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
	\$	\$		\$	\$		\$	\$		\$	\$
680	350,945	29,875	67,994	266,963	22,103	963,227	4,245,344	359,001	1,476,306	7,026,057	796,312
764	24,115	2,078	6,946	20,333	1,649	75,860	263,296	21,868	107,987	377,564	37,145
754	29,586	2,986	5,873	23,269	2,332	48,464	222,090	20,731	70,582	389,857	48,137
555	62,401	5,329	6,801	32,338	2,914	37,698	174,830	13,138	85,605	439,362	47,637
907	27,358	2,321	6,764	28,232	2,315	46,521	220,166	17,566	67,035	323,754	32,772
756	18,873	1,485	3,246	14,128	1,136	44,821	217,332	15,263	81,214	389,652	37,386
240	3,418	241	1,165	3,418	242	11,499	39,729	3,419	21,972	77,788	8,310
656	516,696	44,316	98,789	388,681	32,691	1,228,090	5,382,788	450,987	1,910,701	9,024,033	1,007,698
392	1,829	164	316	1,697	162	1,376	6,391	485	24,812	113,349	9,525
135	4,799	367	353	1,426	88	61	186	9	318	1,577	177
1527	6,628	531	669	3,123	250	1,437	6,577	494	25,130	114,926	9,702
82	986	199	63	808	158	1,201	17,590	3,471	1,754	24,258	5,383
502	9,759	2,344	302	6,717	1,715	4,163	80,961	17,160	5,740	135,097	37,633
130	1,801	339	101	1,243	217	1,140	13,041	2,061	2,241	36,390	8,340
227	3,187	707	138	1,785	364	2,337	37,495	8,018	3,252	65,686	17,876
46	671	150	32	581	147	968	19,719	4,629	928	15,250	4,013
90	419	58	28	140	13	1,249	8,241	1,047	2,028	12,574	1,896
219	814	87	138	549	61	2,108	13,013	1,631	4,080	23,868	3,444
1296	17,637	3,883	802	11,822	2,674	13,166	190,060	38,017	20,023	313,123	78,586
1259	7,706	934	969	6,220	720	17,760	125,227	14,207	24,440	166,177	23,230
109	480	32	211	1,049	106	504	2,865	277	470	2,195	275
181	962	107	136	863	119	3,740	24,027	2,878	4,599	31,092	4,780
595	2,802	272	418	2,346	263	6,086	36,810	3,516	13,668	78,476	9,142
726	2,733	220	405	1,768	149	4,054	18,445	1,395	5,949	27,683	2,808
227	1,422	174	189	1,369	190	2,787	22,610	3,051	3,610	30,174	5,117
2730	14,109	1,463	1,835	9,678	992	23,923	144,162	14,573	31,572	186,042	23,192
86	692	98	72	549	69	1,140	11,166	1,567	1,971	16,466	2,655
13	159	37	12	153	31	522	5,051	838	1,138	10,258	1,877
30	287	44	8	65	13	482	6,762	1,458	667	12,983	3,933
42	226	26	32	323	60	496	3,133	368	1,045	6,234	813
40	227	24				538	3,744	470	1,031	7,616	1,152
1299	5,670	541	895	3,927	385	14,246	68,327	6,127	21,502	98,990	11,166
43	225	22	21	111	9	606	3,009	293	1,066	5,945	789
6121	29,996	3,060	4,235	22,212	2,387	59,124	350,112	36,811	88,288	514,154	67,699
3336	23,160	3,326	1,913	13,299	2,022	21,678	188,153	28,053	54,917	365,927	53,304
1107	5,153	740	617	2,751	261	15,162	89,679	11,270	14,422	78,646	11,886
4143	28,312	4,066	2,530	16,050	2,283	36,840	277,832	39,323	69,339	444,572	65,191
2,81	8,392	460	2,712	9,347	692	14,086	45,335	2,596	36,253	120,417	8,448
600	1,466	135	105	266	18	1,645	7,928	900	4,644	15,327	1,620
5183	616,834	57,384	110,811	457,722	41,715	1,372,148	6,385,857	583,335	2,178,818	10,712,730	1,262,175



TABLE 9

*Distribution of Taxable Returns by Province and Occupation*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	MANITOBA			SASKATCHEWAN		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax
NOTE: In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxpayers address at the time of filing. Taxpayers in the Northwest Territories and the Yukon Territory are grouped.		\$	\$		\$	\$
Employees of Businesses.....	154,015	661,413	69,838	90,818	378,742	37,777
Employees of Institutions.....	12,332	39,055	3,641	13,235	41,094	3,777
Teachers and Professors.....	9,052	42,406	4,849	10,178	49,415	5,611
Federal Employees.....	11,176	50,523	5,029	6,653	31,144	3,011
Provincial Employees.....	14,244	62,855	6,310	16,283	73,959	7,811
Municipal Employees.....	11,021	50,316	4,617	7,319	32,664	2,811
Unclassified Employees.....	1,834	5,375	496	2,610	7,439	711
Total Employees.....	213,674	911,943	94,780	147,096	614,457	61,511
Farmers.....	9,343	41,379	3,631	44,431	233,620	25,411
Fishermen.....	23	88	16	42	239	11
Total Farmers and Fishermen.....	9,366	41,467	3,647	44,473	233,859	25,422
Accountants.....	262	3,167	605	151	1,676	211
Medical Doctors and Surgeons.....	690	13,952	3,661	665	16,056	4,911
Dentists.....	208	3,466	783	201	3,090	711
Lawyers and Notaries.....	515	6,707	1,511	262	4,087	911
Engineers and Architects.....	56	858	224	43	757	111
Entertainers and Artists.....	181	973	140	44	118	11
Other Professionals.....	410	2,003	261	284	1,720	211
Total Professionals.....	2,322	31,126	7,185	1,650	27,504	7,411
Salesmen.....	2,661	16,002	2,132	1,796	10,632	1,311
Forestry Operators.....	24	112	9	26	194	11
Manufacturers.....	440	2,552	330	161	1,298	111
Construction.....	1,386	6,915	672	1,468	7,957	811
Public Utilities.....	1,226	5,519	486	865	4,454	511
Wholesale Traders.....	522	3,827	604	465	3,113	311
Retail Traders.....	3,497	19,646	2,390	4,525	29,166	3,911
Insurance Agency Operators.....	224	1,595	211	112	1,002	111
Real Estate Agency Operators.....	120	739	110	83	627	111
Other Finance.....	60	726	138	98	953	111
Recreational Services Operators.....	90	361	47	146	855	111
Business Services Operators.....	46	260	35	83	484	111
Other Service Operators.....	2,180	10,424	1,085	2,688	13,403	1,511
Other Business Proprietors.....	89	442	47	76	642	111
Total Business Proprietors.....	9,904	53,118	6,164	10,796	64,149	8,211
Investors.....	4,563	29,089	4,505	4,264	20,952	2,411
Property Owners.....	1,500	7,911	994	1,865	9,208	1,211
Total Investment.....	6,063	37,001	5,499	6,129	30,160	3,611
Pensioners.....	4,013	12,168	769	2,707	7,557	411
Unclassified.....	467	2,259	255	408	1,153	111
Grand Total.....	248,470	1,105,083	120,432	215,055	989,471	108,011

TABLE 9

*Distribution of Taxable Returns by Province and Occupation*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

ALBERTA			BRITISH COLUMBIA			NORTHWEST TERRITORIES AND YUKON			NON-RESIDENTS		
Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
	\$	\$		\$	\$		\$	\$		\$	\$
381	951,353	100,012	350,031	1,699,810	191,820	4,684	22,307	2,608	13,574	52,057	7,069
726	58,904	5,087	27,956	100,414	9,677	244	761	68	3,131	7,031	661
577	90,498	10,766	18,974	111,280	13,614	353	1,974	252	1,458	5,779	671
950	58,932	5,408	22,271	106,618	10,808	2,604	14,838	1,683	2,260	12,949	1,578
148	88,638	8,398	30,072	150,776	15,026	342	1,596	184	829	3,079	368
501	80,120	7,069	18,975	93,455	9,474	83	394	45	420	1,095	121
472	14,470	1,362	6,131	19,425	1,789	69	546	91	380	901	98
755	1,342,915	138,102	474,410	2,281,777	252,208	8,379	42,416	4,929	22,052	82,891	10,566
224	107,467	10,770	4,094	18,921	1,872				335	1,048	173
20	84	11	3,594	19,799	2,286						
244	107,551	10,781	7,688	38,721	4,158				335	1,048	173
497	5,441	949	732	7,813	1,492				10	145	31
1045	22,061	5,649	1,802	36,045	8,965	8	126	34	53	924	220
362	6,091	1,334	644	9,906	2,109				7	120	24
586	9,980	2,327	908	13,139	2,967	11	142	29			
173	1,969	374	343	3,673	773				11	160	33
92	395	48	361	1,639	215				176	746	124
621	4,012	556	846	4,875	685	6	18	1	83	356	60
3376	49,948	11,237	5,636	77,091	17,205	31	357	77	342	2,465	494
4229	25,724	3,191	6,146	40,834	5,671	12	75	9	62	474	76
38	389	65	1,174	6,934	854	6	33	4			
578	3,106	360	1,669	8,507	930				12	219	85
2326	13,808	1,347	4,340	23,854	2,652	26	144	16	9	82	17
2350	11,073	1,078	1,885	9,802	1,008	25	145	17	40	137	14
568	4,503	617	978	6,625	963	9	38	3	12	320	109
5340	30,680	3,578	7,755	40,797	4,639	67	358	44	67	255	39
254	2,049	314	376	3,048	539	3	14	1	48	327	73
43	1,099	158	178	993	157	5	55	11	4	45	10
40	1,513	375	173	1,646	356				60	702	191
105	560	74	373	2,124	292				120	290	47
92	664	73	227	1,258	141				3	31	10
3,990	17,422	1,861	5,738	26,245	2,779	98	508	61	208	735	102
22	931	134	173	754	74	14	76	8	59	1,418	603
5146	87,797	10,031	25,039	132,588	15,384	258	1,405	170	642	4,560	1,300
54	42,609	5,131	16,274	107,762	14,504	17	82	6	535	1,563	192
2,46	12,775	1,523	4,684	23,337	3,298	22	169	23	2,167	2,983	635
0,00	55,384	6,654	20,958	131,099	17,802	39	251	29	2,702	4,546	827
72	13,655	772	11,224	34,007	1,810	14	32	1	266	793	64
65	4,720	722	1,213	4,965	490	22	205	5	241	697	120
87	1,687,693	181,490	552,314	2,741,082	314,731	8,759	44,754	5,222	26,642	97,473	13,619

TABLE 10

*Distribution of Taxable Returns by Province and Age*

NOTE: In this table all taxable returns are arranged by the province of residence at the time of filing, and within each province by age, beginning with "under 21" and running to "70 and over", with a separate group for those whose age was unstated. Taxpayers living outside one of the ten provinces are included in the totals for Canada. Only the numbers of taxpayers and amounts of total income are shown.

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	NEWFOUNDLAND		PRINCE EDWARD ISLAND		NOVA SCOTIA		NEW BRUNSWICK		QUEBEC	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
		\$		\$		\$		\$		\$
Under 21 . . .	7,119	14,570	1,072	1,920	9,218	18,459	7,117	13,931	127,667	283,1
21 . . . . .	2,576	6,756	580	1,223	4,047	10,336	3,667	8,793	49,775	137,6
22 . . . . .	2,741	7,876	465	1,053	4,724	13,030	3,758	10,171	48,547	147,2
23 . . . . .	2,277	7,663	327	880	3,691	11,036	3,276	9,899	43,428	143,5
24 . . . . .	2,101	7,000	455	1,372	3,606	11,891	2,495	7,724	42,597	147,3
25 . . . . .	2,288	8,719	472	1,276	3,477	11,362	2,431	8,121	39,479	149,3
26 . . . . .	1,909	7,415	338	1,051	3,564	12,400	2,562	9,196	37,290	145,1
27 . . . . .	1,810	6,961	301	1,066	3,417	12,607	2,259	8,932	34,078	137,1
28 . . . . .	2,025	7,670	279	995	2,981	11,165	2,365	9,498	31,224	134,1
29 . . . . .	1,861	7,879	202	722	2,955	11,989	2,084	8,292	30,761	140,5
30 . . . . .	1,579	7,559	353	1,750	2,398	9,773	2,179	8,958	29,951	139,7
31 . . . . .	1,633	7,454	267	1,153	2,799	11,919	1,653	6,803	30,099	144,0
32 . . . . .	1,383	6,269	184	695	2,762	12,493	2,311	9,485	32,697	159,9
33 . . . . .	1,443	7,602	246	845	2,483	11,235	1,913	8,770	31,560	160,7
34 . . . . .	1,193	5,793	363	1,583	2,748	11,529	2,271	10,684	30,060	153,0
35 . . . . .	1,112	4,949	301	1,279	2,250	9,814	2,049	10,150	29,809	156,3
36 . . . . .	1,385	7,596	239	1,126	2,668	12,911	1,935	8,761	29,225	155,8
37 . . . . .	1,082	5,644	338	1,267	2,810	12,468	2,668	11,858	29,096	161,7
38 . . . . .	1,101	5,208	192	759	2,693	13,428	1,852	8,583	28,476	155,7
39 . . . . .	1,231	6,153	227	1,005	2,676	13,963	2,353	11,047	26,828	146,7
40 . . . . .	1,038	5,578	275	1,426	3,081	14,067	2,007	8,587	28,134	159,8
41 . . . . .	948	4,846	300	1,200	2,418	12,480	2,171	10,083	25,686	143,9
42 . . . . .	1,090	5,883	235	1,106	3,136	15,026	2,266	10,810	24,182	136,7
43 . . . . .	1,287	6,815	271	1,317	3,091	15,662	2,333	11,329	25,153	141,7
44 . . . . .	1,173	5,834	250	1,001	3,169	16,023	2,103	9,607	23,840	136,5
45 . . . . .	1,025	5,384	259	1,273	3,116	15,199	2,238	11,122	22,236	125,2
46 . . . . .	1,148	5,451	248	1,182	2,945	15,393	2,272	10,868	20,671	114,8
47 . . . . .	1,127	6,397	237	1,082	2,915	13,246	2,381	11,039	19,586	111,1
48 . . . . .	1,161	5,656	247	1,077	2,727	12,921	2,183	11,084	20,544	116,8
49 . . . . .	1,024	5,253	322	1,379	2,956	13,875	1,841	8,531	20,082	117,2
50 . . . . .	1,202	6,601	207	1,187	3,330	15,894	2,226	11,176	20,284	112,8
51 . . . . .	914	4,541	220	1,159	2,823	13,613	2,177	9,926	18,889	107,2
52 . . . . .	1,032	5,066	223	841	2,727	13,030	2,199	10,538	17,195	96,9
53 . . . . .	1,009	5,319	210	913	2,564	12,099	1,782	8,542	15,779	90,4
54 . . . . .	932	4,770	279	1,082	2,963	13,499	1,976	10,181	17,302	95,8
55 . . . . .	686	3,254	140	683	2,475	11,528	1,661	7,533	18,712	100,5
56 . . . . .	591	3,173	255	851	2,462	12,180	2,121	9,816	16,392	94,7
57 . . . . .	683	3,996	142	651	2,146	10,050	1,724	7,962	14,997	86,8
58 . . . . .	527	2,746	241	906	2,100	9,693	1,320	6,587	13,740	79,1
59 . . . . .	615	2,765	178	824	1,700	8,302	1,208	5,896	13,250	72,1
60 . . . . .	531	2,824	177	834	1,732	8,804	1,453	5,930	13,231	68,4
61 . . . . .	414	2,069	132	506	1,731	7,968	1,210	5,928	11,858	62,5
62 . . . . .	501	2,462	124	550	1,126	5,461	1,210	5,542	10,704	57,8
63 . . . . .	328	1,466	121	534	1,382	6,104	876	4,085	9,004	50,8
64 . . . . .	352	1,969	166	787	1,193	5,508	883	3,694	8,877	51,8
65 . . . . .	251	1,020	40	209	1,017	7,050	621	2,843	7,520	42,1
66 . . . . .	60	435	231	837	756	3,574	575	3,043	5,613	32,9
67 . . . . .	160	863	93	403	658	2,982	475	2,101	5,063	27,2
68 . . . . .	175	862	63	291	501	2,396	693	3,086	3,992	25,4
69 . . . . .	134	704	73	413	636	2,790	516	2,554	4,081	23,8
70 and over . .	1,208	5,964	692	2,967	6,024	27,997	4,121	18,465	32,122	186,5
Not Stated . . .	2,973	13,426	632	2,637	6,816	28,615	4,791	19,575	80,782	415,8
Total . . . . .	66,148	280,129	14,484	55,126	146,383	616,834	110,811	457,722	1,372,148	6,385,8



TABLE 10

*Distribution of Taxable Returns by Province and Age*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA		CANADA	
Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
	\$		\$		\$		\$		\$		\$
07	318,870	17,484	39,193	12,895	27,446	21,947	48,478	33,396	79,437	374,763	848,398
09	169,132	7,687	19,616	6,101	16,182	10,778	29,611	13,641	41,684	156,799	443,485
12	184,982	7,727	22,742	6,387	19,021	9,370	28,507	13,001	43,377	155,239	481,335
17	187,839	5,860	19,187	5,691	17,580	10,635	35,457	12,622	44,605	142,928	481,664
22	186,463	6,292	22,536	4,914	17,473	11,110	39,991	12,090	45,685	137,466	492,401
27	194,528	5,380	19,516	4,964	18,386	8,115	30,239	11,721	48,186	128,502	493,760
32	219,391	6,163	23,961	4,686	18,991	9,369	37,413	11,923	54,002	130,907	533,393
37	210,651	5,326	21,757	4,304	18,520	8,038	34,018	11,356	48,910	120,200	505,155
40	213,671	4,669	19,386	3,648	16,563	8,960	39,157	11,331	54,918	116,889	512,633
43	228,111	4,233	18,691	4,374	20,487	9,118	41,547	10,976	52,505	115,368	535,407
46	224,207	5,475	24,683	4,517	21,383	7,771	37,030	11,257	56,841	113,401	536,067
49	229,501	3,866	19,017	4,338	21,033	8,339	42,039	10,912	56,448	110,920	543,344
50	249,390	4,581	22,470	4,184	20,735	8,473	44,773	11,547	62,683	117,420	593,229
52	255,782	4,784	22,672	4,175	20,934	8,076	42,875	11,741	63,702	116,621	600,231
55	277,977	5,387	28,429	4,138	20,644	8,097	42,814	11,649	62,754	118,623	619,375
57	267,541	4,433	22,295	4,397	23,095	7,273	41,146	11,791	67,582	113,557	607,750
60	268,931	6,026	29,701	3,896	20,502	8,155	43,367	11,237	62,374	114,663	615,174
63	269,559	4,579	21,912	4,657	25,229	8,937	49,510	11,257	64,059	115,374	626,993
67	280,153	4,779	24,190	4,340	22,022	6,748	36,486	11,638	66,199	113,869	615,725
71	285,405	5,150	26,069	4,301	23,113	8,191	42,855	12,180	70,082	113,893	631,268
75	276,572	5,193	25,872	4,341	24,232	9,141	50,270	11,870	68,566	115,939	637,983
78	278,347	5,159	27,222	3,934	22,298	8,098	42,817	14,005	77,746	112,835	623,838
81	270,202	4,974	25,834	4,213	23,418	8,656	44,919	11,456	62,514	109,229	600,152
83	265,759	5,079	26,456	4,099	22,272	8,191	44,240	12,648	71,763	110,048	610,710
86	270,308	4,797	24,653	4,420	23,367	7,216	40,903	13,852	77,043	110,120	608,328
89	229,509	5,191	24,500	3,787	20,259	6,609	37,323	10,783	60,623	95,561	533,022
92	220,153	4,679	21,774	3,813	21,202	6,091	32,519	11,587	65,468	93,234	510,561
95	211,923	4,572	22,808	4,037	21,141	5,949	35,097	9,441	55,730	88,118	491,509
99	215,258	4,886	24,812	3,992	21,502	5,871	33,072	10,705	62,122	90,256	505,857
106	212,953	3,826	19,365	4,216	21,717	5,400	29,851	11,280	61,472	87,534	493,790
113	223,517	5,777	31,228	4,071	20,982	5,284	27,582	12,334	67,473	94,986	521,343
125	207,007	5,381	27,610	4,038	21,070	5,873	31,596	11,099	63,353	89,094	489,172
127	196,240	4,358	21,256	4,008	21,868	5,725	30,184	9,309	53,305	82,747	450,714
134	185,930	4,619	23,103	3,745	19,687	5,760	29,178	9,561	50,980	77,997	427,592
137	190,270	4,169	19,832	3,366	18,203	4,743	24,345	8,958	50,918	79,322	430,603
138	187,096	3,497	18,411	3,028	14,725	4,377	23,166	8,865	46,819	76,559	415,162
142	184,768	3,587	18,269	3,149	16,196	4,749	24,747	8,026	46,168	73,704	413,061
144	167,252	3,014	14,551	2,991	15,166	5,068	24,633	8,038	42,837	68,401	374,808
146	151,133	3,355	16,495	3,098	15,730	3,989	20,516	8,143	44,809	63,751	349,577
154	135,342	3,567	16,504	2,802	13,472	4,316	22,203	7,258	37,452	59,784	316,486
161	136,665	2,766	13,916	2,261	10,953	3,193	16,715	7,073	38,194	56,745	304,468
169	129,084	2,489	12,126	2,339	11,721	3,251	17,113	5,202	30,172	52,764	280,294
176	116,473	2,940	13,321	2,339	11,548	3,529	17,020	4,921	25,422	49,238	256,445
180	95,744	2,348	12,197	2,020	9,841	2,409	12,231	4,746	26,026	41,325	219,641
183	95,850	2,458	12,617	2,209	10,303	2,421	11,346	5,010	24,091	42,489	218,975
187	82,953	1,576	8,520	1,183	5,828	1,573	8,290	2,982	15,111	31,568	174,768
190	69,979	1,545	7,297	1,373	6,321	1,646	7,689	3,079	15,455	28,174	148,357
193	53,908	854	4,446	1,213	5,560	1,382	7,026	2,839	14,757	23,257	119,984
198	50,139	1,447	6,476	1,021	4,682	1,479	7,107	1,724	8,448	20,968	109,479
201	40,265	965	4,523	911	4,654	1,276	6,218	2,012	9,255	18,260	95,273
205	388,056	8,913	40,721	12,236	53,447	13,167	58,049	23,400	107,486	182,094	891,798
208	451,990	10,608	50,345	9,895	46,769	17,255	82,418	22,842	113,471	247,716	1,233,414
210	10,712,730	248,470	1,105,083	215,055	989,471	361,187	1,687,693	552,314	2,741,082	5,301,219	25,173,953

TABLE 11

*Distribution of Individuals Filing Returns by Income, Age and Sex*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

NOTE: This table shows, for each of eleven age groups and for the total, the numbers and incomes for each sex in thirteen income groups for taxable returns and in four income groups for non-taxable returns.

UNDER 25									
25 — 29									
Taxable	Male		Female		Male		Female		Total Income
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	
		\$		\$		\$		\$	
Under \$ 2,000.....	139,221	211,845	139,603	210,872	25,806	37,059	38,449	57,211	
\$ 2,000 to 3,000.....	152,869	383,192	153,198	380,945	45,241	116,079	46,728	117,600	
3,000 to 4,000.....	138,771	482,282	80,541	275,076	93,162	328,810	46,697	161,300	
4,000 to 5,000.....	88,533	392,235	20,867	90,196	110,812	498,084	23,163	102,300	
5,000 to 6,000.....	34,777	187,709	2,430	12,974	87,506	477,314	7,597	41,300	
6,000 to 7,000.....	10,227	65,591	376	2,387	46,887	301,278	1,759	11,200	
7,000 to 8,000.....	3,098	22,727	61	455	20,090	148,905	380	2,800	
8,000 to 9,000.....	1,241	10,424			8,759	73,704	144	1,200	
9,000 to 10,000.....	488	4,581	21	203	3,510	33,042	102	800	
10,000 to 15,000.....	516	6,058	137	1,687	3,845	44,245	121	1,400	
15,000 to 20,000.....	86	1,461	12	204	634	10,786	31	500	
20,000 to 25,000.....	28	626	13	284	213	4,776	9	200	
25,000 and over.....	55	2,029	25	1,231	189	6,544	32	1,100	
TOTAL.....	569,910	1,770,759	397,285	976,523	446,654	2,080,625	165,212	499,700	
Non-Taxable									
Under \$ 1,000.....	174,367	92,085	149,053	83,013	21,264	9,263	38,471	21,000	
\$ 1,000 to 2,000.....	54,686	70,948	29,520	34,922	20,482	29,511	8,346	10,700	
2,000 to 3,000.....	11,590	26,805	1,286	2,875	18,933	46,210	1,523	3,400	
3,000 and over.....	1,170	4,089	356	1,471	4,588	16,526	142	1,000	
TOTAL.....	241,813	193,927	180,215	122,282	65,267	101,510	48,482	35,100	
30 — 34									
35 — 39									
Taxable	Male		Female		Male		Female		Total Income
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	
		\$		\$		\$		\$	
Under \$ 2,000.....	17,012	23,456	29,702	45,237	12,831	18,044	32,515	49,000	
2,000 to 3,000.....	27,177	69,522	34,568	86,432	20,289	52,023	40,051	99,000	
3,000 to 4,000.....	67,284	239,223	30,404	105,255	53,228	189,922	31,214	108,000	
4,000 to 5,000.....	99,352	448,511	18,102	80,336	90,493	409,271	16,586	73,000	
5,000 to 6,000.....	94,607	517,484	6,368	34,220	88,721	485,614	7,250	39,000	
6,000 to 7,000.....	64,229	413,790	2,017	13,020	65,029	420,059	3,406	21,000	
7,000 to 8,000.....	35,700	266,121	1,438	10,686	38,345	285,657	1,030	7,000	
8,000 to 9,000.....	18,708	158,089	359	2,973	21,543	182,679	809	6,000	
9,000 to 10,000.....	10,303	97,217	361	3,404	13,991	132,303	280	2,000	
10,000 to 15,000.....	14,003	163,596	264	3,078	23,029	270,249	435	5,000	
15,000 to 20,000.....	2,824	47,731	70	1,195	5,165	87,550	153	2,000	
20,000 to 25,000.....	1,059	23,433	37	815	2,205	48,889	61	1,000	
25,000 and over.....	997	35,462	40	1,963	2,601	93,000	96	3,000	
TOTAL.....	453,255	2,503,635	123,730	388,611	437,470	2,675,260	133,886	421,000	
Non-Taxable									
Under \$ 1,000.....	15,805	6,079	29,282	15,278	16,407	4,137	30,633	16,000	
\$ 1,000 to 2,000.....	18,731	28,119	6,844	8,666	14,530	21,590	8,554	10,000	
2,000 to 3,000.....	23,532	58,510	1,570	3,688	23,449	58,715	2,149	5,000	
3,000 and over.....	13,762	49,662	427	1,919	16,800	63,970	640	2,000	
TOTAL.....	71,830	142,370	38,123	29,551	71,186	148,412	41,976	34,000	

TABLE 11

*Distribution of Individuals Filing Returns by Income, Age and Sex*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

40 — 44								45 — 49							
Male				Female				Male				Female			
		Number	Total Income			Number	Total Income			Number	Total Income			Number	Total Income
		\$				\$				\$				\$	
Taxable															
Under \$ 2,000.....		11,844	16,376	35,777		55,484	9,145		13,198	29,132		44,929			
\$ 2,000 to 3,000.....		21,623	55,361	41,387		103,111	18,098		46,765	36,258		90,765			
3,000 to 4,000.....		48,031	171,648	31,802		110,669	43,085		153,937	27,163		94,020			
4,000 to 5,000.....		84,100	381,020	20,705		91,862	68,200		307,694	16,990		75,653			
5,000 to 6,000.....		83,085	454,836	7,810		42,258	65,361		356,664	7,718		42,185			
6,000 to 7,000.....		59,525	384,217	3,349		21,370	40,765		263,181	3,609		23,107			
7,000 to 8,000.....		34,260	255,765	2,110		15,680	24,988		186,297	1,467		10,882			
8,000 to 9,000.....		19,437	164,526	1,199		10,225	16,823		141,868	1,182		9,884			
9,000 to 10,000.....		12,814	121,420	499		4,739	10,073		95,301	420		4,002			
10,000 to 15,000.....		24,550	291,021	804		9,077	19,951		237,646	851		9,926			
15,000 to 20,000.....		6,737	115,016	186		3,088	6,457		109,890	182		3,113			
20,000 to 25,000.....		2,682	59,474	69		1,532	2,834		62,517	95		2,120			
25,000 and over.....		3,660	135,936	126		5,299	3,699		141,717	157		7,480			
TOTAL.....		412,348	2,606,617	145,823		474,394	329,479		2,116,674	125,224		418,065			
Non-Taxable															
Under \$ 1,000.....		15,277	3,945	28,761		14,126	13,500		1,574	20,639		11,110			
\$ 1,000 to 2,000.....		15,317	23,016	8,709		11,819	15,465		23,262	8,533		11,466			
2,000 to 3,000.....		20,621	51,439	2,786		6,704	18,780		47,070	1,811		4,152			
3,000 and over.....		20,446	77,148	707		2,926	16,579		65,057	584		2,469			
TOTAL.....		71,661	155,548	40,963		35,574	64,324		136,963	31,567		29,197			

50 — 54								55 — 59							
Male				Female				Male				Female			
		Number	Total Income			Number	Total Income			Number	Total Income			Number	Total Income
		\$				\$				\$				\$	
Taxable															
Under \$ 2,000.....		10,434	15,765	27,238		42,325	9,035		13,892	19,823		30,932			
2,000 to 3,000.....		23,929	61,677	36,732		91,085	24,452		62,727	24,590		60,929			
3,000 to 4,000.....		49,100	173,824	20,658		71,465	44,390		156,978	17,389		60,113			
4,000 to 5,000.....		62,558	281,887	14,928		66,382	52,883		237,712	12,583		56,149			
5,000 to 6,000.....		56,538	309,087	7,404		40,401	40,478		220,670	6,853		37,520			
6,000 to 7,000.....		33,223	214,173	3,901		25,019	24,955		160,893	3,240		20,644			
7,000 to 8,000.....		19,804	147,543	1,719		12,854	15,421		114,843	1,828		13,613			
8,000 to 9,000.....		13,770	116,763	1,400		11,862	10,010		84,710	1,197		10,134			
9,000 to 10,000.....		8,697	82,308	608		5,693	7,190		67,997	771		7,312			
10,000 to 15,000.....		17,571	210,072	1,310		15,269	13,787		164,753	1,163		13,415			
15,000 to 20,000.....		5,611	95,944	210		3,606	4,208		71,808	268		4,595			
20,000 to 25,000.....		2,725	60,147	107		2,365	2,075		45,958	111		2,465			
25,000 and over.....		3,797	153,327	174		8,583	3,308		139,537	191		8,796			
TOTAL.....		307,757	1,922,518	116,389		396,908	252,192		1,542,477	90,007		326,618			
Non-Taxable															
Under \$ 1,000.....		15,704	3,375	18,583		9,799	16,277		5,294	13,392		6,060			
\$ 1,000 to 2,000.....		18,500	27,688	6,412		8,393	18,469		28,022	5,567		6,912			
2,000 to 3,000.....		17,423	42,379	1,290		3,004	14,117		33,467	1,207		2,888			
3,000 and over.....		8,934	35,263	162		680	5,251		20,116	301		1,247			
TOTAL.....		60,561	108,705	26,447		21,876	54,114		86,898	20,467		17,107			



TABLE 11

*Distribution of Individuals Filing Returns by Income, Age and Sex*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

NOTE: This table shows, for each of eleven age groups and for the total, the numbers and incomes for each sex in thirteen income groups for taxable returns and in four income groups for non-taxable returns.

60 — 64										65 — 69									
Male					Female					Male					Female				
Number		Total Income		Number		Total Income		Number		Total Income		Number		Total Income		Number		Total Income	
Taxable		\$		\$		\$		\$		\$		\$		\$		\$		\$	
Under \$ 2,000.....		9,273	14,363	14,904	22,961	3,341	5,735	5,000	8,6	\$ 2,000 to 3,000.....		23,495	59,842	16,965	42,396	14,213	36,908	11,882	29,1
3,000 to 4,000.....		35,468	125,638	11,032	38,044	22,948	79,991	6,591	22,9	4,000 to 5,000.....		37,566	168,023	6,048	26,705	17,743	79,098	3,455	15,3
5,000 to 6,000.....		27,777	151,590	3,370	18,275	10,391	56,692	1,523	8,1	6,000 to 7,000.....		15,439	99,605	1,757	11,306	5,873	37,951	975	6,3
7,000 to 8,000.....		10,114	75,507	1,433	10,638	3,182	23,891	787	5,8	8,000 to 9,000.....		5,461	46,194	736	6,214	2,110	17,805	353	2,9
9,000 to 10,000.....		4,470	42,564	265	2,544	2,339	22,176	228	2,1	10,000 to 15,000.....		8,908	105,654	892	10,585	4,314	51,865	632	7,8
15,000 to 20,000.....		2,924	50,110	362	6,010	1,615	27,494	308	5,1	20,000 to 25,000.....		1,276	28,542	98	2,200	709	15,768	111	2,4
25,000 and over.....		2,328	105,224	200	9,089	1,381	63,488	223	12,0	TOTAL.....		184,499	1,072,856	58,062	206,967	90,159	518,861	32,068	129,0
Non-Taxable																			
Under \$ 1,000.....		16,559	4,996	8,575	5,108	11,965	5,019	6,385	3,5	\$ 1,000 to 2,000.....		18,267	27,608	3,919	4,783	21,639	32,161	10,030	13,8
2,000 to 3,000.....		8,904	20,615	580	1,326	15,742	37,680	561	1,3	3,000 and over.....		2,078	8,196	122	552	1,493	5,446	360	1,2
TOTAL.....		45,808	61,415	13,196	11,769	50,839	80,307	17,336	20,0										
70 AND OVER										GRAND TOTAL									
Male					Female					Male					Female				
Number		Total Income		Number		Total Income		Number		Total Income		Number		Total Income		Number		Total Income	
Taxable		\$		\$		\$		\$		\$		\$		\$		\$		\$	
Under \$ 2,000.....		9,524	16,766	10,742	19,183	270,408	404,486	403,066	617,6	2,000 to 3,000.....		31,773	80,284	23,290	57,198	422,036	1,072,092	487,228	1,213,2
3,000 to 4,000.....		27,374	94,878	12,259	41,950	652,565	2,301,697	331,689	1,144,0	4,000 to 5,000.....		17,409	77,267	6,441	28,491	761,698	3,424,589	167,886	741,9
5,000 to 6,000.....		9,750	53,548	3,441	18,798	626,389	3,421,469	65,717	356,6	6,000 to 7,000.....		5,431	35,157	1,825	11,816	388,383	2,504,574	28,107	180,1
7,000 to 8,000.....		3,645	27,257	1,184	8,785	219,634	1,636,365	14,263	106,0	8,000 to 9,000.....		2,062	17,380	1,081	9,128	126,348	1,068,496	9,194	77,6
9,000 to 10,000.....		1,607	15,144	642	6,132	79,995	756,597	4,605	43,5	10,000 to 15,000.....		4,572	55,157	1,884	22,834	142,633	1,691,538	9,271	109,5
15,000 to 20,000.....		1,763	30,182	647	11,141	40,527	691,054	2,631	44,6	20,000 to 25,000.....		899	20,079	339	7,537	17,977	398,228	1,145	25,4
25,000 and over.....		1,825	92,111	685	33,598	25,750	1,043,949	2,074	98,0	TOTAL.....		117,634	615,208	64,460	276,589	3,774,343	20,415,135	1,526,876	4,758,8
Non-Taxable																			
Under \$ 1,000.....		9,996	4,940	4,440	2,131	346,850	140,110	367,610	197,2	\$ 1,000 to 2,000.....		32,442	48,484	15,191	21,915	261,068	378,427	117,452	151,5
2,000 to 3,000.....		17,556	41,775	1,591	3,709	202,788	494,420	17,308	40,5	3,000 and over.....		1,869	7,299	496	2,084	100,718	382,604	4,579	19,0
TOTAL.....		61,863	102,498	21,718	29,838	911,424	1,395,561	506,949	408,3										

TABLE 12

*Distribution of Individuals Filing Returns by Occupation, Age and Sex*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	UNDER 25				25 — 29			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Employees.....	555,806	1,721,455	394,639	967,464	420,527	1,950,358	162,335	489,707
Farmers and Fishermen.....	4,663	14,323	60	141	5,517	23,062	43	122
Professionals.....	335	1,587	270	825	2,640	20,584	378	1,267
Salesmen.....	2,323	8,502	61	168	5,603	28,631	105	345
Business Proprietors.....	5,229	17,019	959	2,330	11,533	52,591	987	3,381
Investors and Property Owners.....	1,270	6,804	865	4,787	566	4,238	854	4,312
Pensioners.....			160	341	1	3	40	46
Unclassified.....	284	1,069	271	468	267	1,159	470	543
Total.....	569,910	1,770,759	397,285	976,523	446,654	2,080,625	165,212	499,722
<b>Non-Taxable</b>		\$		\$		\$		\$
Employees.....	235,011	187,609	177,885	120,972	51,320	80,921	46,304	34,312
Farmers and Fishermen.....	3,062	2,930			6,753	10,169	110	46
Professionals.....	58	66	120	115	223	275	117	99
Salesmen.....	335	453			726	1,441	5	2
Business Proprietors.....	1,974	2,051	638	442	4,972	7,979	484	290
Investors and Property Owners.....	570	698	750	410	422	288	621	207
Pensioners.....			50	36	50	34	90	86
Unclassified.....	803	119	772	306	801	402	751	399
Total.....	241,813	193,927	180,215	122,282	65,267	101,510	48,482	35,441
	30 — 34				35 — 39			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Employees.....	412,481	2,228,678	119,941	371,588	389,023	2,293,062	128,974	398,825
Farmers and Fishermen.....	7,598	36,845	89	260	9,504	51,786	205	842
Professionals.....	5,899	73,745	462	2,292	6,918	116,537	575	3,204
Salesmen.....	7,305	47,297	122	543	8,241	59,626	189	735
Business Proprietors.....	18,571	106,631	1,280	4,604	21,074	133,017	1,746	6,112
Investors and Property Owners.....	1,162	9,377	1,325	7,857	2,390	19,538	1,834	10,547
Pensioners.....	20	22	20	57	20	23		
Unclassified.....	219	1,040	491	1,410	300	1,671	363	1,385
Total.....	453,255	2,503,635	123,730	388,611	437,470	2,675,260	133,886	421,649
<b>Non-Taxable</b>		\$		\$		\$		\$
Employees.....	52,068	105,451	34,874	27,653	46,010	100,280	37,374	30,805
Farmers and Fishermen.....	10,353	18,301	220	118	12,488	22,742	311	254
Professionals.....	343	713	82	62	221	493	63	75
Salesmen.....	931	1,952	120	75	846	1,794	160	131
Business Proprietors.....	7,452	15,605	889	581	9,806	21,188	1,439	1,504
Investors and Property Owners.....	331	157	1,248	721	1,199	1,685	1,568	1,114
Pensioners.....			90	61			100	69
Unclassified.....	352	190	600	281	616	230	961	730
Total.....	71,830	142,370	38,123	29,551	71,186	148,412	41,976	34,681

TABLE 12

*Distribution of Individuals Filing Returns by Occupation, Age and Sex*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

		40 — 44				45 — 49			
NOTE: This table shows for each of eleven age groups and for the total, the numbers and incomes received by each sex in the major occupational groups.		Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	
Taxable		\$		\$		\$		\$	
Employees.....	360,177	2,185,439	138,605	439,112	281,638	1,741,344	116,003	375,300	
Farmers and Fishermen.....	11,543	64,354	228	947	12,347	69,004	436	1,600	
Professionals.....	6,772	128,403	542	3,296	4,584	91,406	547	2,400	
Salesmen.....	8,348	60,855	531	2,549	6,935	51,368	368	1,400	
Business Proprietors.....	22,073	141,351	2,564	10,075	19,802	126,313	2,632	9,400	
Investors and Property Owners.....	2,977	24,567	2,800	16,463	3,440	32,828	4,495	24,800	
Pensioners.....	111	234	80	158	181	342	160	500	
Unclassified.....	347	1,415	473	1,796	552	4,067	583	1,600	
Total.....	412,348	2,606,617	145,823	474,394	329,479	2,116,674	125,224	418,000	
Non-Taxable		\$		\$		\$		\$	
Employees.....	43,477	99,849	35,767	31,463	37,190	85,131	25,739	24,000	
Farmers and Fishermen.....	15,329	29,600	471	283	14,668	28,232	365	400	
Professionals.....	374	480	151	96	250	580	102	100	
Salesmen.....	1,042	2,264	215	116	936	2,169	231	100	
Business Proprietors.....	9,839	21,410	1,926	1,663	9,566	19,135	1,741	1,400	
Investors and Property Owners.....	944	1,500	1,983	1,553	1,248	1,427	2,647	2,200	
Pensioners.....	155	123	50	72	10	10	340	100	
Unclassified.....	501	322	400	329	456	278	402	400	
Total.....	71,661	155,548	40,963	35,574	64,324	136,963	31,567	29,100	

		50 — 54				55 — 59			
		Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	
Taxable		\$		\$		\$		\$	
Employees.....	259,122	1,565,409	104,708	345,173	210,302	1,238,592	75,175	264,200	
Farmers and Fishermen.....	13,045	68,373	653	2,096	10,742	55,643	920	3,000	
Professionals.....	3,292	66,699	573	2,812	3,262	56,797	910	3,900	
Salesmen.....	5,619	43,488	303	1,487	4,489	33,085	356	1,100	
Business Proprietors.....	20,776	125,156	2,535	9,060	15,998	93,131	2,076	7,700	
Investors and Property Owners.....	5,172	50,010	6,630	33,385	6,236	59,792	8,715	40,600	
Pensioners.....	488	1,982	356	724	855	3,393	1,311	4,000	
Unclassified.....	243	1,400	631	2,170	308	2,044	544	1,800	
Total.....	307,757	1,922,518	116,389	396,908	252,192	1,542,477	90,007	326,600	
Non-Taxable		\$		\$		\$		\$	
Employees.....	32,234	63,044	19,293	16,366	26,332	46,294	13,920	12,700	
Farmers and Fishermen.....	14,376	22,142	465	581	13,228	19,988	760	600	
Professionals.....	234	356	90	76	155	92	71	100	
Salesmen.....	881	1,547	120	129	775	1,275	105	100	
Business Proprietors.....	9,783	17,814	1,921	1,733	9,231	13,225	1,445	1,400	
Investors and Property Owners.....	2,262	3,021	3,556	2,499	3,361	5,138	3,356	2,500	
Pensioners.....	206	213	170	194	285	411	230	200	
Unclassified.....	585	569	832	298	747	475	580	700	
Total.....	60,561	108,705	26,447	21,876	54,114	86,898	20,467	17,100	



TABLE 12

*Distribution of Individuals Filing Returns by Occupation, Age and Sex*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	60 — 64				65 — 69			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Employees.....	146,959	822,829	41,864	141,527	55,991	305,754	15,317	51,923
Farmers and Fishermen.....	9,316	43,301	757	2,362	5,201	27,136	961	3,431
Professionals.....	2,519	39,809	503	1,874	1,867	26,211	256	933
Salesmen.....	2,245	15,666	158	832	1,523	10,853	31	120
Business Proprietors.....	11,214	66,463	1,001	4,160	5,095	32,221	917	3,713
Investors and Property Owners.....	8,238	69,716	10,376	47,463	7,976	66,493	10,283	56,490
Pensioners.....	3,787	13,973	3,069	7,719	12,142	48,934	4,019	11,655
Unclassified.....	221	1,099	334	1,030	364	1,259	284	734
Total.....	184,499	1,072,856	58,062	206,967	90,159	518,861	32,068	129,000
<b>Non-Taxable</b>		\$		\$		\$		\$
Employees.....	20,849	28,665	6,723	6,456	18,011	29,873	6,432	7,493
Farmers and Fishermen.....	11,399	14,505	725	627	9,104	13,992	910	947
Professionals.....	256	443	60	74	317	520	65	101
Salesmen.....	555	911	20	1	430	722	60	71
Business Proprietors.....	6,776	9,522	979	713	4,854	7,948	707	586
Investors and Property Owners.....	4,281	5,278	4,039	3,279	7,284	10,135	6,512	7,312
Pensioners.....	1,135	1,812	470	504	9,772	16,066	1,920	2,716
Unclassified.....	557	278	180	115	1,067	1,051	730	787
Total.....	45,808	61,415	13,196	11,769	50,839	80,307	17,336	20,014
<b>70 AND OVER</b>								
<b>GRAND TOTAL</b>								
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
		\$		\$		\$		\$
<b>Taxable</b>		\$		\$		\$		\$
Employees.....	33,532	182,843	9,171	31,784	3,237,157	16,814,611	1,369,050	4,067,817
Farmers and Fishermen.....	10,089	46,691	2,389	8,561	105,248	530,997	7,121	24,872
Professionals.....	1,770	21,146	404	1,619	43,318	701,977	5,854	27,453
Salesmen.....	1,448	8,385	42	123	57,213	391,105	2,510	10,380
Business Proprietors.....	6,098	36,739	1,017	4,360	201,759	1,194,198	22,394	84,147
Investors and Property Owners.....	28,328	196,755	34,962	188,124	71,529	571,243	88,923	461,595
Pensioners.....	35,246	117,670	15,565	39,069	53,698	188,906	25,245	65,367
Unclassified.....	1,123	4,980	910	2,949	4,421	22,097	5,779	17,187
Total.....	117,634	615,208	64,460	276,589	3,774,343	20,415,135	1,526,876	4,758,819
<b>Non-Taxable</b>		\$		\$		\$		\$
Employees.....	7,170	13,637	1,621	1,492	593,349	874,393	424,833	328,479
Farmers and Fishermen.....	7,955	12,938	1,065	1,335	125,925	204,975	5,948	5,854
Professionals.....	296	608	62	80	3,033	5,156	1,115	1,045
Salesmen.....	295	617	20	1	8,242	16,178	1,221	907
Business Proprietors.....	3,766	5,937	711	495	93,865	171,740	15,339	11,673
Investors and Property Owners.....	9,585	17,839	5,224	9,032	33,273	47,106	34,589	33,272
Pensioners.....	32,356	50,081	12,785	17,204	45,904	70,945	16,955	21,907
Unclassified.....	440	841	230	200	7,833	5,068	6,949	5,224
Total.....	61,863	102,498	21,718	29,838	911,424	1,395,561	506,949	408,361

TABLE 13

*Distribution of Individuals Filing Returns by Occupation and Income*

NOTE: This table shows the distribution of taxpayers within each occupational class by \$1,000 ranges of income up to \$10,000; by \$5,000 ranges from \$10,000 to \$25,000 and one group for persons receiving \$25,000 and over; for non-taxable returns the distribution is shown within each occupational class by \$1,000 levels of income up to \$3,000, those receiving \$3,000 and over being grouped.

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	EMPLOYEES OF BUSINESSES			EMPLOYEES OF INSTITUTIONS			TEACHERS AND PROFESSORS		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
<b>Taxable</b>									
		\$	\$		\$	\$		\$	\$
Under \$ 2,000.....	457,242	694,086	28,176	57,847	88,920	3,803	18,285	28,381	1,000
\$ 2,000 to 3,000.....	583,096	1,463,461	101,733	81,616	204,196	14,336	24,849	62,683	4,000
3,000 to 4,000.....	628,703	2,202,557	172,169	62,971	218,488	18,256	35,340	124,384	11,000
4,000 to 5,000.....	615,683	2,762,008	230,425	41,207	182,879	18,090	32,630	145,457	14,000
5,000 to 6,000.....	481,498	2,627,818	245,318	15,887	86,377	9,064	25,330	138,493	15,000
6,000 to 7,000.....	292,683	1,886,816	194,138	6,451	41,391	4,677	16,869	108,529	12,000
7,000 to 8,000.....	157,720	1,174,057	131,685	3,495	25,901	2,989	12,564	93,608	11,000
8,000 to 9,000.....	84,402	713,164	86,810	2,499	21,025	2,577	9,602	81,414	10,000
9,000 to 10,000.....	48,884	462,055	60,212	1,379	13,024	1,800	6,076	57,575	7,000
10,000 to 15,000.....	77,744	914,980	136,437	2,339	27,662	3,982	9,951	116,478	17,000
15,000 to 20,000.....	19,654	333,530	64,032	940	15,709	2,885	1,127	18,683	3,000
20,000 to 25,000.....	8,138	179,768	41,418	396	8,633	1,934	149	3,281	1,000
25,000 and over.....	11,187	442,406	141,763	224	7,050	1,922	68	2,014	1,000
TOTAL.....	3,466,634	15,856,705	1,634,315	277,251	941,255	86,314	192,840	980,981	111,000
<b>Non-Taxable</b>									
Under \$ 1,000.....	470,195	259,667		44,896	26,584		8,586	5,234	
\$ 1,000 to 2,000.....	179,436	245,740		15,853	21,098		7,170	8,838	
2,000 to 3,000.....	96,063	233,922		6,389	15,217		985	2,364	
3,000 and over.....	49,746	190,316		3,639	13,716		692	2,733	
TOTAL.....	795,440	929,645		70,777	76,615		17,433	19,169	
	FEDERAL EMPLOYEES			PROVINCIAL EMPLOYEES			MUNICIPAL EMPLOYEES		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
<b>Taxable</b>									
		\$	\$		\$	\$		\$	\$
Under \$ 2,000.....	15,823	21,110	968	16,923	26,196	1,168	13,663	20,601	1,000
2,000 to 3,000.....	22,371	57,234	3,949	34,557	88,554	5,839	18,427	47,046	3,000
3,000 to 4,000.....	37,933	134,257	10,031	50,982	178,986	13,271	32,650	115,796	8,000
4,000 to 5,000.....	52,147	235,675	19,184	42,429	189,276	15,702	48,727	219,402	16,000
5,000 to 6,000.....	35,579	193,539	17,103	26,714	145,897	13,180	40,072	219,019	19,000
6,000 to 7,000.....	17,610	113,332	11,305	17,028	110,031	11,182	20,782	133,254	13,000
7,000 to 8,000.....	8,150	61,018	6,836	11,238	83,795	9,214	7,666	56,918	6,000
8,000 to 9,000.....	5,337	45,198	5,437	6,781	57,295	6,651	2,956	24,906	2,000
9,000 to 10,000.....	3,514	33,163	4,260	4,379	41,411	5,222	2,154	20,230	2,000
10,000 to 15,000.....	6,391	75,039	11,019	5,483	64,513	9,498	3,007	35,567	5,000
15,000 to 20,000.....	1,426	24,135	4,738	627	10,763	2,062	404	6,849	1,000
20,000 to 25,000.....	368	8,203	1,986	248	5,408	1,239	161	3,430	1,000
25,000 and over.....	224	6,742	1,881	110	3,342	898	19	568	1,000
TOTAL.....	206,873	1,008,644	98,696	217,499	1,005,466	95,125	190,688	903,586	79,000
<b>Non-Taxable</b>									
Under \$ 1,000.....	17,624	8,111		19,595	10,503		18,019	9,648	
\$ 1,000 to 2,000.....	7,806	10,589		10,112	14,151		8,985	12,521	
2,000 to 3,000.....	3,337	7,980		6,627	16,344		4,821	11,878	
3,000 and over.....	4,452	17,252		4,663	16,824		3,086	11,779	
TOTAL.....	33,219	43,932		40,997	57,822		34,911	45,826	

TABLE 13

*Distribution of Individuals Filing Returns by Occupation and Income*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

UNCLASSIFIED EMPLOYEES				TOTAL EMPLOYEES			TOTAL FARMERS		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
able		\$	\$		\$	\$		\$	\$
Under \$ 2,000.....	13,735	20,647	790	593,518	899,942	36,703	10,067	15,507	625
\$ 2,000 to 3,000.....	14,304	35,819	2,506	779,220	1,958,993	195,625	18,680	47,740	2,103
3,000 to 4,000.....	11,971	41,344	3,664	860,550	3,015,810	237,029	22,970	80,321	4,145
4,000 to 5,000.....	6,628	29,500	2,974	839,451	3,764,198	318,063	17,359	77,248	5,391
5,000 to 6,000.....	2,977	16,265	1,611	628,057	3,427,408	320,741	11,763	64,535	5,559
6,000 to 7,000.....	1,850	11,882	1,403	373,273	2,405,234	248,197	7,218	46,678	4,696
7,000 to 8,000.....	1,030	7,734	950	201,863	1,503,031	168,828	5,044	37,550	4,116
8,000 to 9,000.....	704	6,013	781	112,281	949,013	115,406	4,023	34,160	4,215
9,000 to 10,000.....	271	2,586	331	66,657	630,045	82,088	2,354	22,297	2,938
10,000 to 15,000.....	700	8,215	1,315	105,615	1,242,453	185,326	5,309	63,030	9,917
15,000 to 20,000.....	136	2,379	489	24,314	412,047	78,949	1,213	20,626	4,146
20,000 to 25,000.....	68	1,460	335	9,528	210,183	48,487	340	7,509	1,733
25,000 and over.....	48	1,948	585	11,880	464,070	147,752	274	9,775	2,718
TOTAL.....	54,422	185,792	17,735	4,606,207	20,882,428	2,123,193	106,614	526,977	52,301
o Taxable									
Under \$ 1,000.....	14,037	7,845		592,952	327,592		36,492	5,832-	
1,000 to 2,000.....	7,091	9,643		236,453	322,582		39,812	59,676	
2,000 to 3,000.....	3,091	7,419		121,313	295,124		35,795	87,756	
3,000 and over.....	1,186	4,955		67,464	257,574		15,840	62,025	
TOTAL.....	25,405	29,862		1,018,182	1,202,872		127,939	203,625	
TOTAL FISHERMEN				ACCOUNTANTS			MEDICAL DOCTORS AND SURGEONS		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
able		\$	\$		\$	\$		\$	\$
Under \$ 2,000.....	602	935	35	68	108	3	63	88	3
2,000 to 3,000.....	945	2,317	98	117	301	12	71	195	13
3,000 to 4,000.....	1,117	3,975	246	223	790	47	304	1,049	66
4,000 to 5,000.....	895	3,968	329	368	1,647	128	313	1,386	117
5,000 to 6,000.....	461	2,519	231	427	2,357	216	379	2,094	184
6,000 to 7,000.....	501	3,245	343	341	2,219	209	487	3,170	313
7,000 to 8,000.....	420	3,173	355	364	2,733	314	397	2,967	310
8,000 to 9,000.....	185	1,546	190	292	2,470	276	357	3,056	366
9,000 to 10,000.....	290	2,773	403	244	2,327	301	458	4,364	616
10,000 to 15,000.....	271	3,182	512	1,021	12,499	1,946	2,557	32,417	5,121
15,000 to 20,000.....	54	914	193	563	9,690	1,896	2,690	47,001	9,268
20,000 to 25,000.....	8	179	46	288	6,370	1,450	2,375	53,153	12,420
25,000 and over.....	6	168	46	477	18,899	5,888	4,731	175,079	54,632
TOTAL.....	5,755	28,893	3,025	4,793	62,411	12,686	15,182	326,019	83,429
on taxable									
Under \$ 1,000.....	842	431		110	39-		71	32-	
1,000 to 2,000.....	1,427	2,249		3	5		36	58	
2,000 to 3,000.....	1,290	3,158		113	273		185	447	
3,000 and over.....	375	1,367		68	250		39	176	
TOTAL.....	3,934	7,205		294	490		331	648	



TABLE 13

*Distribution of Individuals Filing Returns by Occupation and Income*

NOTE: This table shows the distribution of taxpayers within each occupational class by \$1,000 ranges of income up to \$10,000; by \$5,000 ranges from \$10,000 to \$25,000 and one group for persons receiving \$25,000 and over; for non-taxable returns the distribution is shown within each occupational class by \$1,000 levels of income up to \$3,000, those receiving \$3,000 and over being grouped.

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	DENTISTS			LAWYERS AND NOTARIES			CONSULTING ENGINEERS AND ARCHITECTS		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	
Taxable									
Under \$ 2,000.....	47	\$ 60	\$ 4	76	\$ 141	\$ 6	42	\$ 57	
\$ 2,000 to 3,000.....	123	321	14	161	416	20	30	85	
3,000 to 4,000.....	86	296	12	279	962	52	163	583	
4,000 to 5,000.....	75	349	34	345	1,529	116	95	450	
5,000 to 6,000.....	361	1,938	190	276	1,513	131	124	678	
6,000 to 7,000.....	256	1,699	190	416	2,729	256	112	717	
7,000 to 8,000.....	236	1,787	204	509	3,845	438	148	1,095	
8,000 to 9,000.....	228	1,934	237	482	4,099	506	168	1,445	
9,000 to 10,000.....	247	2,345	297	473	4,464	609	132	1,248	
10,000 to 15,000.....	1,266	15,837	2,516	1,732	21,470	3,456	609	7,428	
15,000 to 20,000.....	1,025	17,732	3,620	1,281	22,121	4,531	336	5,798	
20,000 to 25,000.....	605	13,438	3,189	807	18,009	4,381	230	5,140	
25,000 and over.....	547	18,330	5,598	1,491	62,625	20,682	432	19,312	
TOTAL.....	5,102	76,067	16,105	8,328	143,921	35,183	2,621	44,035	
Non-Taxable									
Under \$ 1,000.....	4	1		119	46-		32	176-	
\$ 1,000 to 2,000.....	111	176		19	24		35	55	
2,000 to 3,000.....	56	125		88	219		48	118	
3,000 and over.....	34	111		39	189		34	143	
TOTAL.....	205	413		265	387		149	140	
	ENTERTAINERS AND ARTISTS			OTHER PROFESSIONALS			TOTAL PROFESSIONALS		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	
Taxable									
Under \$ 2,000.....	708	\$ 1,026	\$ 50	1,152	\$ 1,811	\$ 76	2,156	\$ 3,291	
2,000 to 3,000.....	657	1,650	99	1,879	4,748	298	3,038	7,716	
3,000 to 4,000.....	520	1,840	158	1,650	5,719	454	3,225	11,239	
4,000 to 5,000.....	488	2,160	200	1,099	4,903	418	2,783	12,423	
5,000 to 6,000.....	415	2,276	249	515	2,800	263	2,497	13,656	
6,000 to 7,000.....	209	1,373	159	365	2,364	231	2,186	14,271	
7,000 to 8,000.....	360	2,691	355	335	2,522	261	2,349	17,640	
8,000 to 9,000.....	178	1,512	174	291	2,469	321	1,996	16,984	
9,000 to 10,000.....	166	1,570	230	267	2,532	325	1,987	18,849	
10,000 to 15,000.....	327	4,077	655	810	9,794	1,491	8,322	103,522	
15,000 to 20,000.....	120	2,049	405	299	5,157	1,034	6,314	109,549	
20,000 to 25,000.....	63	1,393	318	106	2,353	566	4,474	99,856	
25,000 and over.....	51	1,735	512	116	4,455	1,390	7,845	300,435	
TOTAL.....	4,262	25,351	3,564	8,884	51,626	7,128	49,172	729,430	
Non-Taxable									
Under \$ 1,000.....	591	165		545	286		1,472	159	
\$ 1,000 to 2,000.....	153	201		762	1,052		1,119	1,572	
2,000 to 3,000.....	67	152		537	1,313		1,094	2,646	
3,000 and over.....	42	158		207	796		463	1,824	
TOTAL.....	853	677		2,051	3,447		4,148	6,201	

TABLE 13

*Distribution of Individuals Filing Returns by Occupation and Income*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	SALESMEN			BUSINESS PROPRIETORS FORESTRY			BUSINESS PROPRIETORS MANUFACTURING		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
Under \$ 2,000.....	2,875	\$ 4,453	\$ 160	314	\$ 452	\$ 14	942	\$ 1,478	\$ 51
2,000 to 3,000.....	5,650	14,457	740	244	639	28	1,581	4,073	184
3,000 to 4,000.....	8,548	29,929	1,709	522	1,878	91	1,897	6,634	308
4,000 to 5,000.....	9,505	42,663	3,112	515	2,276	190	1,736	7,749	541
5,000 to 6,000.....	7,860	42,962	3,670	262	1,459	123	1,355	7,476	664
6,000 to 7,000.....	6,224	40,106	3,986	217	1,381	122	1,046	6,795	698
7,000 to 8,000.....	4,230	31,748	3,453	121	892	98	598	4,458	481
8,000 to 9,000.....	3,117	26,467	3,102	82	703	83	488	4,131	508
9,000 to 10,000.....	2,608	24,791	3,179	69	643	79	309	2,926	417
10,000 to 15,000.....	5,961	70,933	10,539	190	2,267	356	1,011	12,205	1,951
15,000 to 20,000.....	1,739	29,823	5,775	52	905	181	365	6,222	1,333
20,000 to 25,000.....	624	13,843	3,237	26	587	147	126	2,779	682
25,000 and over.....	782	29,308	9,094	20	621	180	158	6,190	2,026
TOTAL.....	59,723	401,484	51,757	2,634	14,703	1,692	11,612	73,114	9,843
Non-taxable									
Under \$ 1,000.....	2,426	1,172		509	400-		1,429	1,072-	
1,000 to 2,000.....	3,141	4,603		571	863		1,302	1,967	
2,000 to 3,000.....	2,587	6,413		810	2,014		1,434	3,421	
3,000 and over.....	1,309	4,897		459	1,649		705	2,671	
TOTAL.....	9,463	17,085		2,349	4,127		4,870	6,986	
	BUSINESS PROPRIETORS CONSTRUCTION			BUSINESS PROPRIETORS PUBLIC UTILITIES			BUSINESS PROPRIETORS WHOLESALE TRADE		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
Under \$ 2,000.....	1,416	\$ 2,227	\$ 81	2,200	\$ 3,420	\$ 125	333	\$ 512	\$ 20
2,000 to 3,000.....	3,915	10,105	430	3,148	7,923	332	683	1,791	67
3,000 to 4,000.....	6,208	21,741	1,106	4,301	14,944	672	1,236	4,312	200
4,000 to 5,000.....	5,437	24,276	1,659	2,968	13,398	896	1,632	7,257	495
5,000 to 6,000.....	3,962	21,670	1,830	1,503	8,172	680	993	5,432	451
6,000 to 7,000.....	2,945	18,962	1,899	1,160	7,453	750	1,072	6,944	687
7,000 to 8,000.....	2,062	15,310	1,700	684	5,099	545	636	4,746	513
8,000 to 9,000.....	1,404	11,840	1,483	575	4,896	615	516	4,397	560
9,000 to 10,000.....	1,007	9,471	1,318	367	3,498	464	427	4,021	533
10,000 to 15,000.....	1,991	23,698	3,801	730	8,764	1,397	1,256	15,120	2,347
15,000 to 20,000.....	496	8,391	1,744	177	2,970	602	456	7,762	1,575
20,000 to 25,000.....	140	3,095	763	54	1,203	313	192	4,279	1,039
25,000 and over.....	107	3,879	1,120	45	1,672	466	233	8,980	2,961
TOTAL.....	31,090	174,665	18,934	17,912	83,413	7,857	9,665	75,554	11,447
Non-taxable									
Under \$ 1,000.....	1,997	1,631-		2,369	135-		930	824-	
1,000 to 2,000.....	3,653	5,553		4,275	6,286		803	1,190	
2,000 to 3,000.....	4,969	12,168		5,867	14,467		901	2,190	
3,000 and over.....	2,332	8,641		2,820	10,195		795	3,010	
TOTAL.....	12,951	24,731		15,331	30,814		3,429	5,566	

TABLE 13

*Distribution of Individuals Filing Returns by Occupation and Income*

NOTE: This table shows the distribution of taxpayers within each occupational class by \$1,000 ranges of income up to \$10,000; by \$5,000 ranges from \$10,000 to \$25,000 and one group for persons receiving \$25,000 and over; for non-taxable returns the distribution is shown within each occupational class by \$1,000 levels of income up to \$3,000, those receiving \$3,000 and over being grouped.

1964 TAXATION YEAR  
(All money figures in thousands of dollars)

	BUSINESS PROPRIETORS RETAIL TRADE			BUSINESS PROPRIETORS INSURANCE AGENCIES			BUSINESS PROPRIETORS REAL ESTATE AGENCIES		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
<b>Taxable</b>									
Under \$ 2,000.....	4,798	\$ 7,532	\$ 323	102	\$ 188	\$ 5	103	\$ 140	\$
\$ 2,000 to 3,000.....	10,410	26,591	1,126	291	757	38	273	716	
3,000 to 4,000.....	15,803	55,356	2,832	395	1,352	101	207	752	
4,000 to 5,000.....	13,828	61,905	4,090	562	2,513	177	231	1,039	
5,000 to 6,000.....	10,773	59,065	5,007	435	2,364	207	313	1,727	
6,000 to 7,000.....	6,681	43,247	4,250	316	2,019	210	55	371	
7,000 to 8,000.....	5,466	40,904	4,579	394	2,901	343	211	1,567	
8,000 to 9,000.....	3,541	29,987	3,843	218	1,831	223	89	762	
9,000 to 10,000.....	2,816	26,666	3,681	404	3,840	457	131	1,239	
10,000 to 15,000.....	5,944	71,021	11,351	764	9,284	1,402	340	4,036	
15,000 to 20,000.....	1,768	30,043	6,161	248	4,207	801	144	2,491	
20,000 to 25,000.....	618	13,629	3,180	87	1,918	441	53	1,183	
25,000 and over.....	508	17,703	5,311	94	3,922	1,301	83	3,240	1,
TOTAL.....	82,954	483,648	55,735	4,310	37,095	5,705	2,233	19,261	3,
<b>Non-Taxable</b>									
Under \$ 1,000.....	9,812	1,564-		68	79-		204	9	
\$ 1,000 to 2,000.....	10,047	14,911		189	284		150	221	
2,000 to 3,000.....	11,502	28,424		148	379		160	381	
3,000 and over.....	5,778	21,358		167	647		9	96	
TOTAL.....	37,139	63,128		572	1,231		523	706	
	BUSINESS PROPRIETORS OTHER FINANCIAL			BUSINESS PROPRIETORS RECREATIONAL SERVICES			BUSINESS PROPRIETORS BUSINESS SERVICES		
	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
<b>Taxable</b>									
Under \$ 2,000.....	41	\$ 66	\$ 3	258	\$ 362	\$ 15	127	\$ 199	\$
2,000 to 3,000.....	96	244	18	357	921	41	249	601	
3,000 to 4,000.....	185	664	40	369	1,277	94	270	912	
4,000 to 5,000.....	78	339	19	365	1,632	143	230	1,031	
5,000 to 6,000.....	192	1,054	121	192	1,037	105	220	1,172	
6,000 to 7,000.....	170	1,119	110	309	2,004	216	210	1,340	
7,000 to 8,000.....	91	662	81	194	1,460	176	172	1,306	
8,000 to 9,000.....	66	553	68	110	918	115	45	368	
9,000 to 10,000.....	133	1,263	162	96	902	132	127	1,203	
10,000 to 15,000.....	241	2,900	442	139	1,705	287	300	3,544	
15,000 to 20,000.....	119	2,062	423	41	699	143	75	1,298	
20,000 to 25,000.....	80	1,812	439	21	474	116	25	558	
25,000 and over.....	246	13,059	4,775	20	855	265	22	931	
TOTAL.....	1,738	25,798	6,699	2,471	14,245	1,847	2,072	14,463	2,
<b>Non-Taxable</b>									
Under \$ 1,000.....	186	395-		413	1,179-		150	12-	
\$ 1,000 to 2,000.....	86	131		327	463		109	138	
2,000 to 3,000.....	90	232		405	1,016		45	108	
3,000 and over.....	83	438		73	251		26	112	
TOTAL.....	445	406		1,218	550		330	346	



TABLE 13

*Distribution of Individuals Filing Returns by Occupation and Income*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

BUSINESS PROPRIETORS OTHER SERVICES			BUSINESS PROPRIETORS OTHER BUSINESSES			TOTAL BUSINESS PROPRIETORS			INVESTORS		
Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
\$	\$		\$	\$		\$	\$		\$	\$	
659	11,727	434	255	387	12	18,548	28,691	1,138	17,290	26,304	661
777	27,243	1,283	332	848	39	32,356	82,453	3,654	28,370	69,818	2,806
926	37,842	2,011	500	1,713	85	42,819	149,376	7,621	18,727	64,559	3,397
576	33,610	2,393	283	1,285	96	35,441	158,309	10,862	10,663	47,684	2,953
044	27,700	2,518	240	1,326	113	25,484	139,653	12,076	8,275	45,298	3,290
023	19,542	2,066	120	773	85	17,324	111,949	11,269	5,361	34,816	2,835
169	16,200	1,868	141	1,059	117	12,939	96,563	10,850	4,117	30,732	2,466
676	14,161	1,790	58	498	63	8,868	75,045	9,499	3,181	26,933	2,436
887	8,429	1,225	87	819	111	6,860	64,919	8,933	2,369	22,494	1,950
279	27,063	4,342	175	2,202	387	15,360	183,808	29,247	7,955	96,402	9,940
693	11,852	2,460	52	871	192	4,686	79,774	16,408	3,582	61,463	8,633
250	5,523	1,344	16	351	95	1,688	37,391	8,987	1,829	40,670	6,992
222	7,863	2,351	22	1,499	703	1,780	70,414	22,777	4,363	231,851	65,920
181	248,756	26,085	2,281	13,631	2,098	224,153	1,278,345	153,320	116,082	799,024	114,279
794	67-		590	536-		27,451	7,884-		16,722	8,258	
184	11,743		292	425		29,988	44,174		11,072	15,454	
539	20,641		327	795		35,197	86,236		5,017	11,641	
129	11,128		192	692		16,568	60,887		1,173	5,288	
2,646	43,445		1,401	1,377		109,204	183,413		33,984	40,641	
PROPERTY OWNERS			TOTAL INVESTMENT			PENSIONERS			UNCLASSIFIED		
Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax	Number	Total Income	Total Tax
\$	\$		\$	\$		\$	\$		\$	\$	
873	11,631	611	26,163	37,935	1,272	16,367	27,886	482	3,178	3,524	305
687	24,165	1,212	38,057	93,984	4,019	28,788	71,454	2,533	2,530	6,218	300
097	24,479	1,510	25,824	89,038	4,907	17,716	61,005	3,178	1,485	5,103	309
735	21,142	1,780	15,398	68,826	4,733	7,991	35,541	2,718	761	3,389	263
089	16,873	1,590	11,364	62,170	4,880	3,840	20,967	1,954	780	4,258	425
227	14,393	1,615	7,588	49,210	4,450	1,780	11,492	1,229	396	2,511	263
712	12,855	1,566	5,829	43,587	4,032	903	6,697	736	320	2,447	272
409	11,949	1,397	4,590	38,881	3,833	355	2,996	367	127	1,056	106
945	8,971	1,162	3,314	31,464	3,112	445	4,238	565	85	810	108
354	28,559	4,317	10,309	124,961	14,258	538	6,495	1,003	219	2,753	463
002	17,239	3,390	4,584	78,702	12,023	107	1,823	356	147	2,420	456
463	10,285	2,379	2,292	50,955	9,371	53	1,181	278	115	2,550	543
777	31,274	9,455	5,140	263,125	75,375	60	2,499	827	57	2,245	559
4,370	233,814	31,985	160,452	1,032,838	146,264	78,943	254,274	16,226	10,200	39,284	4,372
1,144	1,799		29,866	10,057		12,681	9,359		10,278	2,309	
1,904	19,970		24,976	35,424		38,737	55,768		2,867	3,931	
729	13,742		10,746	25,383		10,621	24,808		1,453	3,396	
101	4,226		2,274	9,514		820	2,916		184	657	
3,878	39,738		67,862	80,378		62,859	92,852		14,782	10,293	

TABLE 14

*Distribution of Gross and Net Income by Province*

1964 TAXATION YEAR

(All money figures in thousands of dollars)

	NEWFOUNDLAND		PRINCE EDWARD ISLAND	
	Gross	Net	Gross	
	\$	\$	\$	
NOTE: Distribution of Gross and Net Income—Provinces and Canada—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns.				
Where the return is for a partner in a business or other type of enterprise, the partners' percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table.				
In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance as specified in the Capital Cost Allowance schedule attached to the T1 General Guide under the heading "Capital Cost Allowance for 1964", column 7, and, for farmers or fishermen, the total of the entries in column 7 of the separate schedule, has been accumulated and shown for each province in this table.				
The Capital Cost Allowance attributed to a partner is the total of the partners' claim in wholly owned assets, plus his share in the claim of the partnership.				
Both taxable and non-taxable returns are included in this table.				
Business Income—				
Forestry.....	3,992	362		
Manufacturing.....	2,336	297	1,297	1
Construction.....	9,879	1,225	5,350	4
Public Utilities.....	10,379	2,088	2,028	4
Wholesale Trade.....	16,543	1,145	6,577	3
Retail Trade.....	86,414	6,525	32,385	2,0
Finance.....	811	188	362	1
Service.....	14,588	2,164	3,989	1,0
Unclassified.....	1,300	107	995	
Total—All Business Types.....	146,243	14,102	52,984	4,5
Professional Income.....	9,578	5,958	3,114	1,9
Commission Income.....	3,405	2,192	729	5
Farm or Fishing Income.....	7,686	1,070	13,220	2,0
Rental Income.....	4,553	933	2,002	2
Total All Types.....	171,464	24,255	72,050	9,2
Capital Cost Allowance.....		9,134		3,830
	MANITOBA		SASKATCHEWAN	
	Gross	Net	Gross	
	\$	\$	\$	
Business Income—				
Forestry.....	1,346	211	1,531	2
Manufacturing.....	14,266	2,436	9,334	1,0
Construction.....	41,490	6,977	43,640	7,7
Public Utilities.....	30,928	5,694	22,202	4,9
Wholesale Trade.....	37,703	3,396	29,638	2,6
Retail Trade.....	267,617	18,725	360,023	24,8
Finance.....	6,507	2,352	5,273	1,9
Service.....	66,906	10,273	78,542	13,5
Unclassified.....	6,704	975	9,829	2,1
Total—All Business Types.....	473,466	51,040	560,012	59,0
Professional Income.....	65,463	29,051	46,708	26,5
Commission Income.....	25,475	16,291	17,384	11,5
Farm or Fishing Income.....	234,961	54,954	684,627	252,7
Rental Income.....	28,787	3,865	24,818	6,8
Total All Types.....	828,153	155,201	1,333,549	356,7
Capital Cost Allowance.....		68,550		150,318

TABLE 14

*Distribution of Gross and Net Income by Province*1964 TAXATION YEAR  
(All money figures in thousands of dollars)

NOVA SCOTIA		NEW BRUNSWICK		QUEBEC		ONTARIO	
Gross	Net	Gross	Net	Gross	Net	Gross	Net
\$	\$	\$	\$	\$	\$	\$	\$
7,014	658	13,906	1,214	56,119	2,960	21,116	2,194
8,206	1,054	7,527	886	235,212	20,899	232,088	26,028
23,909	3,096	18,417	2,738	358,912	37,139	461,631	73,962
17,702	3,381	14,433	2,582	126,154	22,543	147,833	30,528
16,902	1,247	25,100	1,361	326,030	19,695	328,180	24,730
185,711	13,473	159,846	9,265	2,005,299	135,313	2,237,356	163,863
3,247	914	2,127	680	65,448	18,032	118,256	31,229
32,114	6,258	25,688	4,449	523,435	71,973	585,246	102,533
3,163	152	3,174	314	45,644	4,326	80,731	8,908
297,968	30,233	270,218	23,490	3,742,252	332,880	4,212,436	463,976
29,058	16,424	20,060	11,256	371,616	178,159	554,453	292,329
12,633	8,651	10,693	6,661	237,650	127,928	248,636	168,998
37,096	8,040	24,481	3,698	89,799	12,326	861,858	110,538
23,033	2,797	12,938	1,207	383,268	46,375	309,397	53,715
399,789	66,145	338,390	46,311	4,824,585	697,667	6,186,779	1,089,556
23,360		17,312		303,601		340,681	
ALBERTA		BRITISH COLUMBIA		YUKON AND N.W.T.		CANADA (Including Non-Residents)	
Gross	Net	Gross	Net	Gross	Net	Gross	Net
\$	\$	\$	\$	\$	\$	\$	\$
6,911	243	32,285	7,131	145	40	144,403	15,239
22,237	3,206	42,882	7,717	137	14	578,773	63,991
80,871	14,047	122,298	21,857	823	150	1,168,196	169,366
51,797	12,002	37,248	9,099	515	101	461,675	93,523
47,154	3,875	47,645	5,477	293	38	887,075	64,116
361,528	27,735	395,318	36,176	4,786	294	6,099,828	438,484
12,978	3,552	13,663	4,219	153	51	246,877	64,413
86,794	16,793	122,985	26,995	3,791	392	1,551,050	257,348
13,849	1,462	15,722	1,691	445	54	199,788	21,124
684,118	82,914	830,045	120,363	11,088	1,133	11,337,666	1,187,604
95,362	47,919	151,282	74,139	639	318	1,353,084	686,455
39,469	26,898	57,152	40,616	128	70	654,187	410,899
535,987	120,043	165,843	34,857	86	13-	2,658,596	601,171
49,182	6,105	88,833	13,081	637	28	948,709	137,165
1404,118	283,879	1,293,155	283,056	12,578	1,536	16,952,243	3,023,294
147,070		90,026		1,191		1,164,724	





## HISTORICAL TABLES

# HISTORICAL TABLE 1

## *Yearly Record of Taxable Returns*

TAXATION YEARS 1943-1964

Taxation Year	Number of Taxpayers	Wages and Salaries	Other Income	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax	Personal Income
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(Million)
1943	2,163,354	( <sup>2</sup> )	( <sup>2</sup> )	4,298,824	( <sup>2</sup> )	( <sup>2</sup> )	801,230	8,0
1944	2,254,319	( <sup>2</sup> )	( <sup>2</sup> )	4,591,041	( <sup>2</sup> )	( <sup>2</sup> )	781,133	8,8
1945	2,254,246	( <sup>2</sup> )	( <sup>2</sup> )	4,548,174	( <sup>2</sup> )	( <sup>2</sup> )	662,111	9,1
1946	2,353,122	3,849,912	960,484	4,810,396	( <sup>2</sup> )	( <sup>2</sup> )	647,711	9,7
1947	2,366,456	4,425,217	1,155,741	5,580,958	3,053,171	2,527,787	622,327	10,3
1948	2,689,930	5,450,231	1,310,539	6,760,770	3,575,519	3,185,251	647,712	11,9
1949	2,231,970	( <sup>3</sup> )5,175,766	( <sup>3</sup> )1,255,500	6,431,266	3,785,135	2,646,131	500,989	12,6
1950	2,374,240	5,603,975	1,428,828	7,032,803	4,065,932	2,966,871	574,936	13,4
1951	2,777,950	7,082,227	1,665,323	8,747,550	4,880,014	3,867,536	812,067	15,8
1952	3,125,100	8,401,640	1,872,393	10,274,033	5,572,695	4,701,338	1,071,783	17,3
1953	3,389,530	9,449,055	2,017,666	11,466,721	6,069,615	5,397,106	1,147,262	18,3
1954	3,410,160	9,770,696	1,936,209	11,706,905	6,171,164	5,535,741	1,097,392	18,4
1955	3,558,650	10,483,990	2,097,608	12,581,598	6,476,665	6,104,933	1,148,755	19,7
1956	3,908,176	12,032,525	2,323,192	14,355,717	7,125,349	7,230,368	1,290,843	21,8
1957	4,076,465	13,204,523	2,424,056	15,628,579	7,722,520	7,906,059	1,415,115	23,1
1958	4,048,252	13,520,582	2,704,782	16,225,364	8,081,658	8,143,706	1,383,326	24,6
1959	4,242,490	14,623,323	2,824,966	17,448,289	8,494,140	8,954,149	1,580,041	26,0
1960	4,389,766	15,620,817	2,957,401	18,578,218	8,851,287	9,726,931	1,783,598	27,4
1961	4,507,767	16,413,563	3,188,021	19,601,582	9,178,564	10,423,018	1,910,278	28,5
1962	4,681,227	17,440,098	3,324,128	20,764,226	9,656,381	11,107,845	2,021,762	30,9
1963	4,927,373	18,885,994	3,535,613	22,421,607	10,201,310	12,220,297	2,243,042	32,7
1964	5,301,219	21,071,485	4,102,468	25,173,953	11,002,136	14,171,817	2,719,201	35,0

(1) Source: Dominion Bureau of Statistics Revised Figures.

(2) Not available.

(3) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Income" is estimated.



# HISTORICAL TABLE 2

## Yearly Distribution of Taxable Returns by Income

TAXATION YEARS 1943-1964

Taxation Year	Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 and over	Total Number of Taxpayers
1943	347,740	1,086,503	513,875	114,707	39,229	45,954	13,042	2,304	2,163,354
1944	324,228	1,115,974	572,848	129,719	44,635	50,813	13,823	2,279	2,254,319
1945	324,346	1,163,638	529,202	122,821	44,448	53,242	14,309	2,240	2,254,246
1946	322,880	1,243,770	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122
1947	213,290	1,025,270	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456
1948	181,610	1,014,890	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930
1949	(1)5,450	740,070	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970
1950	7,700	739,360	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	17,910	715,000	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	24,550	712,130	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	33,710	722,720	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	29,780	710,260	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	25,200	705,290	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	31,421	717,548	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176
1957	34,802	674,037	975,834	1,052,061	640,005	600,276	86,843	13,327	4,076,465
1958	20,606	629,651	893,868	1,016,281	695,875	676,240	100,612	15,119	4,048,252
1959	22,515	639,725	886,585	1,012,718	756,219	797,271	111,169	16,288	4,242,490
1960	24,173	629,747	876,235	998,741	805,264	913,885	124,032	17,689	4,389,766
1961	23,566	619,275	876,115	976,212	836,780	1,015,124	141,363	19,332	4,507,767
1962	30,811	593,160	874,307	968,851	859,289	1,173,963	160,128	20,718	4,681,227
1963	36,785	637,433	896,573	961,440	883,770	1,306,679	182,082	22,611	4,927,373
1964	28,763	644,711	909,264	984,254	929,584	1,562,635	214,184	27,824	5,301,219

Personal Exemptions increased in 1949.



DESCRIPTION OF ITEMS  
AND 1964 RATE SCHEDULE





## Description of Items and 1964 Rate Schedule

**Statistical Sample and Coverage**—An analysis of 1964 Individual Income Tax returns is presented in Tables 1 to 14. The statistics have been compiled from a sample of such returns. Several different sampling ratios and limits were used, based on Net Income, that is, total income less deductions for registered pension plan, registered retirement savings plan premiums, other allowable expenses, and alimony and separation allowance paid.

For T1 Short returns reporting Net Income of \$20,000 or more, 100% were included in the sample. Below these limits, in the case of taxable T1 Shorts in the cities of Montreal, Toronto and Vancouver, 1% were selected for analysis; in the cities of Quebec, Ottawa, Hamilton, Winnipeg, Calgary, Edmonton, 2%; in all other places, 5% except in the Districts of Charlottetown and Whitehorse, 10% and residents of the North West Territories, 100%. In the case of non-taxable T1 Shorts below the \$20,000 net income limit, 1% were selected in the Districts of Quebec, Montreal, Ottawa, Toronto, Winnipeg, and Vancouver; 2% in Newfoundland, Halifax, Saint John, Sherbrooke, Hamilton, Kitchener, London, Sudbury, Calgary, Edmonton, and 5% in all others except Charlottetown and Whitehorse 10%, North West Territories, 100%. For T1 Generals, all returns with net income in excess of \$7,000 were included in Newfoundland, Charlottetown, Sydney, Rouyn, Whitehorse and for residents of the North West Territories; for Montreal and Toronto above \$15,000, and above \$10,000 in all other districts. Below these limits, 100% were selected in Whitehorse, and for the North West Territories, 20% in Newfoundland, Charlottetown, Halifax, Sydney and Saint John; in all other districts 5%. In addition some additional T1 General returns were included on a 100% basis regardless of District.

In the aggregate, the total number of returns analyzed is about 6% of the total number filed to December 7, 1965.

Returns filed after December 7, 1965 were omitted in order to make these data available at an early date, with the result that the statistical coverage falls short of being completely an estimated margin of less than 1%. The sampling technique speeds up the analysis of the large volume of returns and is believed to be accurate in overall results, and although the same degree of accuracy cannot be expected in any detailed analysis as in the larger groups, heavier sampling ratios in sparse areas and classifications attempt to strengthen these groups.

Members of armed forces whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source and hence are excluded from these statistics.

Returns for estates with accumulated income in the hands of a trustee are excluded. There are about 5,000 such returns which are omitted from analysis.

**Source of Information**—The statistical analysis of 1964 T1 returns was conducted at the Taxation Data Centre. At the Taxation Data Centre the basic information punched on the original assessment cards for the selected sample was supplemented by certain additional items which were transcribed by statistical clerks and punched and later associated with the basic information. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these statistics. The tables were prepared and printed by a computer at the Data Centre. The source of the various statistical items is given below.

All forms referred to are for the 1964 taxation year. Two types of individual tax return forms were in use. The T1 Short form was for use by all individuals except those with income or claims of a type for which a T1 General was required as outlined below. The T1 General was the form prescribed for use by all individuals in business as proprietors or partners; farmers and fishermen; those receiving professional fees, commissions or rents; individuals with investment income in excess of \$2,500 and those claiming foreign tax credits or capital cost allowance.

**Number of Returns (Item 1)**—This refers to the combined number of T1 General and T1 Short Form returns filed for the taxation or calendar year 1964. Final date for filing without penalty was April 30, 1965. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax is assessed; otherwise a return is "non-taxable".

**Wages and Salaries (Item 2)**—The amount reported under this heading is the wage or salary income together with taxable allowances, taxable benefits, tips, gratuities, casual earnings, and directors fees. Taxable pension income is also included and amounts allocated to an employee under an employees profit sharing plan, except those designated as "Dividends from Taxable Canadian Corporations". The required information is shown under "Salaries, Wages, Bonuses, Pensions", "Taxable Allowances", "Taxable Benefits", "Tips, Gratuities, Casual Earnings", on the T1 Short Form, and on the T1 General the totals of the amounts shown on page 2 under the general heading "Income from Employment" opposite codes 10 and 11.

**Business Income (Item 3)**—The net business income is found on page 2 of the T1 General opposite code Net 20. The figure is net except in Table 14 where the gross is also shown.

**Professional Income (Item 4)**—This is the total of amounts shown on page 2 of the T1 General opposite code Net 21. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as "wages and salaries" under item 2. The main sources of professional income may be ascertained by examination of the professional occupations

in Table 3. Professional income is shown net except in Table 14 where the gross is also shown.

**Commission Income (Item 5)**—The information for this item has been picked up from code 14 on page 2 of the T1 General. Commission income is shown on a net basis, that is, after the deduction of travelling or other expenses except in Table 14 where gross commission is also shown. Sales representatives or agents in business on their own account should report business income and are classified as Business Proprietors and their income as Business Income.

**Farm or Fishing Income (Item 6)**—The net farm income is found under the heading "Farming Income" on page 2 of the T1 General, opposite the code "net 22" and the net fishing income under the heading "Fishing Income" on page 2 of the T1 General, opposite the code "net 23". Gross farm or fishing income is shown in Table 14.

**Old Age Pension Income (Item 7)**—This item has been compiled from the amounts declared as "Old Age Security Pension" on the T1 Short Form, and under the same heading on page 2 of the T1 General opposite the Code 26. U.S. Social Security payments, or provincial pension supplements are not included here.

**Alimony Received (Item 8)**—This includes any amounts thus specified on the T1 Short, and any amounts under the heading "Alimony or Separation Allowance Received" opposite the code 27 on page 2 of the T1 General are shown here.

**Gross Dividends (Item 9)**—Any amounts shown as "Dividends from Taxable Canadian corporations" and any amounts specified as dividends under the heading of "Other Income" on the T1 Short, and the total of Gross Dividends from Taxable Canadian Corporations, plus the gross dividends from Other Canadian Corporations, on page 4 of the T1 General. These are before deductions are made for depletion and carrying charges.

Included are amounts designated as "Dividends from Taxable Canadian corporations" which form part of the income allocated under an employees' profit sharing plan, or received from an estate or a Personal Corporation.

**Bond and Bank Interest (Item 10)**—This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 4 of the T1 General and on the T1 Short. Interest reported on the T1 Short is entered under this heading unless otherwise specified. Interest on "mortgages, notes, and other securities" is treated as mortgage interest.

**Rental Income (Item 11)**—This is the total of amounts of net rental income reported under the heading "Rental Income" on page 2 of the T1 General, opposite the code "net 24". The gross is also shown in Table 14.

**Annuity Income (Item 12)**—Only the taxable portion annuity income as specified under Investment Income on page 4 of the T1 General is tabulated. Some annuities are wholly tax exempt and all others are exempt as to the capital element therein. Amounts identified as annuity income under Other Income on the T1 Short are included.

**Estate Income (Item 13)**—This includes any amount reported, whether paid or accrued, on page 4 of the T1 General, as "Estates and Trusts" under "Investment Income", and any amounts specified under the "Other Income" area on the T1 Short. This does not include a portion of estate income consisting of "Dividends from Taxable Canadian Corporations".

**Mortgage Interest (Item 14)**—Mortgage interest is reported on page 4 of the T1 General under "Investment Income" sub heading "Other Interest" and includes any amount shown opposite "Mortgages, Notes and Other Securities". Amounts specified as mortgage interest on the T1 Short are also included.

**Other Canadian Investment Income (Item 15)**—This includes amounts of Investment Income on page 4 of the T1 General shown as "Royalties" and "All other Canadian Investment Income". This will include income from a Personal Corporation except for any portion segregated as "dividends from taxable Canadian corporations."

**Foreign Investment Income (Item 16)**—This is the total amounts under the sub heading of this name under the general heading "Investment Income" on page 4 of the T1 General. Any carrying charges that have been deducted are added back.

**Miscellaneous Income (Item 17)**—This includes any amount on the T1 General shown on page 2 as "Other Income" under "Income from Investments and Other Sources" and any amounts on the T1 Short as royalties or miscellaneous fees and any entries under "Other Income" except dividend annuity or estate income.

Administrative processes followed for the 1964 return are believed to have had the effect of classifying as miscellaneous some income which, in previous years, would have been classified as rental or commission income.

**Personal Exemptions (Item 19)**—This is the "Total Personal Exemptions" claimed on page 2 of the T1 General and on the front page of the T1 short. It includes the marital exemption, the exemptions for age and for dependants, and also the \$500 allowance for blind persons or for persons confined in bed or wheel chair.

**Pension Contributions (Item 20)**—This shows the amount deducted from wages and salaries in respect of contribution to a registered pensions plan. This amount is designated "registered pension plan contributions" on both the T1 Short and the T1 General.



**Registered Retirement Savings Premiums (Item 21)**—This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as "Registered retirement savings plan premiums" on both the T1 Short and the T1 General.

**Standard Deductions (Item 22)**—The Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations, medical expenses or dues. This item includes the amount claimed under this heading on the T1 Short or T1 General.

**Medical Claims (Item 23)**—Where a claim under "B" includes a claim for "Medical Expense" the actual claim under the heading "Allowable Portion of Medical Expense" on both the T1 Short and the T1 General is reported here. This represents the total medical receipts after the 3% of net income has been deducted.

**Charitable Donations (Item 24)**—This is the total of the allowable claims for "Charitable Donations" under "B" of the T1 Short or T1 General. Charitable donations to a maximum of 10% of net income are an allowable deduction of net income if the claim is supported with receipts.

**Union Dues (Item 25)**—This includes claims made under the heading "Annual union, professional or like dues paid to" under "B" on the T1 Short and under "Dues paid to" under "B" on the T1 General.

**Alimony Paid (Item 26)**—This is the total of deductions claimed on the T1 Short and on the T1 General under the heading "Alimony or separation allowance paid to". Only court payments are included. On the T1 General the amounts are shown opposite code 31.

**Other Deductions (Item 27)**—The amounts shown under this heading on the T1 Short are shown here and include tuition fees for students, transport employees expenses, and deduction on mining or oil well dividends. On the T1 General amounts shown on page 2 as "Allowable expenses paid," "Business losses of prior years" and on page 4, "Deductions from dividends from taxable Canadian corporations, and also "Deductions not claimed above" are included, also any carrying charges deducted from foreign interest on Canadian investment income.

**Net Taxable Income Assessed (Item 29)**—This is the amount arrived at after deducting all exemptions and allowances. This income code used for the distribution by income classes is based upon this figure but upon the total income. It should be noted that certain items of income, for example, Family Allowances, Unemployment Insurance Benefits, Women's Compensation Payments and War Disability Pensions are not required to be reported and are not included in income. Lump sum pension payments under Section 36 are not considered income and may not be shown as taxable income assessed, although a tax may nevertheless be assessed.

**Federal Income Tax Payable (Item 30)**—This figure is the amount of Federal Income Tax Payable as computed by the Department. This is after deductions have been made for the Dividend Tax Credit of 20%, for the Federal Tax Abatement, Foreign Tax Credits, and excludes the Old Age Security Tax of 4% or \$120 whichever is less.

**Provincial Tax Payable (Item 31)**—This is the amount of Provincial Tax Payable as shown on the Assessment Notice. Persons resident on the 31st December, 1964, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Residents of the Territories are not liable for Provincial Income Tax on income earned in the Territories, nor for the abatement of Federal tax. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province, even if the province of residence is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The Province of Quebec collects its own income tax. The amounts shown as Provincial Tax Payable are after any deductions have been made for foreign tax credits.

**Old Age Security Tax Payable (Item 32)**—The amount of Old Age Security Tax as computed is shown here.

**Total Tax Payable (Item 33)**—This is the total of the amounts of Federal Tax Payable, Provincial Tax Payable, and Old Age Security Tax Payable.

**Foreign Tax Credit (Item 34)**—This is the amount deducted from the total tax on account of allowable foreign tax credits.

**Dividend Tax Credit (Item 35)**—This is the amount computed as the allowable dividend tax credit.

### *The 1964 Rate Structure:*

The Federal-Provincial Fiscal Arrangements Act in effect for 1963 continued for 1964 and had important effects on the computation and reporting of tax for 1964.

The Old Age Security tax was raised to 4 per cent of taxable income, or \$120, whichever was the lesser.

The gross rates of Federal income tax remained the same in 1964 as in 1963. However these gross rates were abated by 18 per cent in 1964 as outlined below, and this compares with an abatement of 17 per cent in 1963.

Tax computed at the gross rates of federal income tax after taking tax adjustments and dividend tax credits into account was reduced or abated by 18% for all taxpayers resident in a province in 1964. This enabled the province to enter directly into the individual income tax field to the extent of 18% of the federal tax through the federal tax administration without increasing the total burden. For those provinces which made agreements under the Federal Provincial Fiscal Arrangements Act, and on

whose behalf the Federal Government agreed to collect the Provincial Income Tax, a Provincial Income Tax of 18% of the federal tax was levied. The provinces of Manitoba and Saskatchewan levied an additional 6%. No provincial income tax was collected by the Federal Government on behalf of the Province of Quebec which continued its own collection system.

The exemptions from income in respect of marital status remained the same as in effect for 1963. The exemption for dependants was \$300 for children eligible for family allowances, and \$550 for children not eligible for family allowances. Exemptions in effect for 1964 are outlined below, followed by a table of the rates of income tax on income in excess of personal exemptions.

Persons taxed as single—\$1000.

Persons taxed as married—\$2000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1250 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$300.

Children not eligible for family allowances—\$550.

Other dependants—the amount spent in support up to a maximum of \$300 and \$550 depending upon the family allowance status of the dependant.

## Gross Rate of Federal Income Tax—1964

(Excluding Old Age Security Tax  
before 18% Abatement)

Taxable Income	Tax	
\$ 1,000 or less	11%	
1,000	\$ 110 + 14%	on next \$ 1,000
2,000	250 + 17%	on next 1,000
3,000	420 + 19%	on next 2,000
4,000	610 + 22%	on next 2,000
6,000	1,050 + 26%	on next 2,000
8,000	1,570 + 30%	on next 2,000
10,000	2,170 + 35%	on next 2,000
12,000	2,870 + 40%	on next 3,000
15,000	4,070 + 45%	on next 10,000
25,000	8,570 + 50%	on next 15,000
40,000	16,070 + 55%	on next 20,000
60,000	27,070 + 60%	on next 30,000
90,000	45,070 + 65%	on next 35,000
125,000	67,820 + 70%	on next 100,000
225,000	137,820 + 75%	on next 175,000
400,000	269,070 + 80%	on remainder

A surtax of 4% is levied on foreign investment income in excess of \$2,400 or of the amount of the personal exemptions, whichever is the greater.

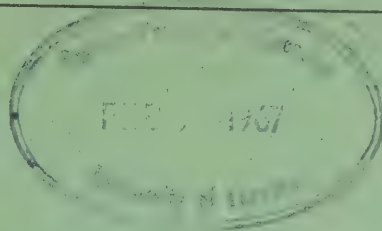








CANADA



DEPARTMENT OF  
NATIONAL REVENUE  
TAXATION DIVISION

MINISTÈRE DU  
REVENU NATIONAL  
DIVISION DE L'IMPÔT

# 1966 TAXATION STATISTICS

PART TWO

Corporations—1964

# STATISTIQUE FISCALE

1966

PARTIE 2

Corporations—1964

*Authorized for Publication by*  
**THE HONOURABLE E. J. BENSON**  
*Minister of National Revenue*

*Publication autorisée par*  
**L'HONORABLE E. J. BENSON**  
*Ministre du Revenu national*

**WITHDRAWN**









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1966

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# **TAXATION STATISTICS**

## **INTRODUCTION**

The twenty-first annual edition of Taxation Statistics is presented in two parts, of which this is Part Two.

Part Two represents an analysis of all 1964 Corporation Income Tax Returns received up to November 15, 1965.

1964 is the last year for which the analysis of Corporation Statistics will be carried out by this Department. In future, the Corporations and Labour Unions Returns Acts Administration of the Dominion Bureau of Statistics will undertake the analysis and publication of statistical data in this series.

Taxation Statistics, beginning with the 1967 edition, will be devoted mainly to analysis of Individual Income Tax returns and will include sections dealing with tax collections and estate tax returns formerly included in Part Two.

When studying the various tables throughout this book reference should be made to the Special Note on page 6 and also to the pages of text which precede the tables.

D. H. SHEPPARD,  
Deputy Minister of  
National Revenue for Taxation



# **STATISTIQUE FISCALE**

## **AVANT-PROPOS**

La 21<sup>e</sup> édition annuelle de «Statistique fiscale» est offerte en deux parties dont le présent volume constitue la deuxième.

La Partie 2 constitue une analyse de toutes les déclarations d'impôt sur le revenu des corporations de 1964 qui ont été reçues jusqu'au 15 novembre 1965.

1964 est la dernière année pour laquelle notre ministère fera l'analyse de la statistique des corporations. A l'avenir, l'administration de la Loi sur les déclarations des corporations et des syndicats ouvriers du Bureau fédéral de la statistique, se chargera de l'analyse et de la publication des données statistiques dans cette série.

La «Statistique fiscale», à partir de l'édition de 1967, sera principalement consacrée à l'analyse des déclarations d'impôt sur le revenu des particuliers et comprendra des sections touchant la perception des impôts et les déclarations sur les biens transmis par décès qui paraissaient autrefois dans la Partie 2.

En étudiant les différents tableaux contenus dans les présents livres, il faut consulter la note spéciale à la page 6 ainsi que les pages de matière à lire précédant les tableaux.

Le sous-ministre du  
Revenu national (Impôt)

D. H. SHEPPARD,

### SPECIAL NOTE

Some misunderstanding has occurred with regard to the number of corporations as reported in Table 2 of this Section as compared with the numbers reported in Table 4. The heading "Fully Tabulated" which appears over Table 4 means that the revenue and expense figures and balance sheet items are analyzed as well as the income and tax figures, whereas Table 2 includes, in addition to these, many others whose returns, at the time of analysis, contained only income and tax information.

In this book, the symbol G means grouped elsewhere to conceal identity. Similarly, a blank in a column of money figures simply indicates the amounts were nil, or less than \$50,000.

---

### NOTE SPÉCIALE

Il y a eu malentendu quant au nombre de corporations indiqué au tableau 2 de cette section comparativement au nombre indiqué au tableau 4. L'expression «pleinement analysées» du tableau 4 signifie que les chiffres des recettes et dépenses et des postes du bilan sont analysés de même que les chiffres de revenu et d'impôt; d'autre part, le tableau 2 porte en plus sur plusieurs compagnies dont la déclaration, lors de l'analyse, renfermait des renseignements sur le revenu et l'impôt seulement.

Dans ce livre le symbole G signifie que les données ont été groupées ailleurs afin de ne pas révéler l'identité des contribuables. Pareillement, un espace laissé en blanc dans la colonne des montants d'argent indique simplement des montants nuls ou inférieurs à \$50,000.

# **Corporation Statistics**

**1964 Taxation Year**

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## **Statistique concernant les corporations**

**Année d'imposition 1964**



## CORPORATION STATISTICS 1964 TAXATION YEAR

### *Basic Information and Definitions*

**Statistical Sample and Coverage**—This section presents in Tables 1 to 7 an analysis of corporation income tax returns filed for the taxation year 1964. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned.

Tables 1 to 6 inclusive of this analysis are based upon a sample of 1964 corporation returns. All returns of corporations reporting Total Assets (after adding back Depreciation and Depletion Reserves) of \$1,000,000 or more or Taxable Income, or in the case of exempt corporations, net profit of \$50,000 or more, and all corporations reporting losses of \$25,000 or more, were included. The returns for corporations below these limits were stratified by industrial classification and a 10% random sample of the returns in each industrial classification was selected. In the aggregate, approximately 19 per cent of the corporation returns received in the normal filing period were analyzed. Table 7 is based on analysis of all T2 returns received during the period.

The final date for filing 1964 returns was June 30, 1965. Returns received up to November 15, 1965, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1964 taxation year which embraces all company returns for fiscal periods ending between January 1, 1964 and December 31, 1964. Except where a company's fiscal year ends December 31, 1964, the data pertain partly to the 1963 calendar year and partly to the 1964 calendar year.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the return.

**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 4, 5, 5A and 6. A

## STATISTIQUE CONCERNANT LES CORPORATIONS—ANNÉE D'IMPOSITION 1964

### *Renseignements de base et définitions*

**Échantillon et portée statistiques**—La présente section donne dans les tableaux 1 à 7 l'analyse des déclarations d'impôt sur le revenu produites par les corporations pour l'année d'imposition 1964. Toutes les compagnies produisant une déclaration T2 d'impôt sur le revenu de corporations sont incluses, peu importe qu'elles soient imposables ou exemptées en vertu de la loi. Cependant les compagnies exemptées ne sont pas comprises dans les tableaux qui appellent une analyse détaillée; certains genres de compagnies imposables sont aussi omis dans les analyses détaillées, ainsi qu'il est expliqué aux tableaux en question.

Les tableaux 1 à 6 inclusivement de cette analyse se fondent sur un échantillonnage des déclarations de corporations pour 1964. L'échantillonnage comprend toutes les déclarations de corporations indiquant un actif total (après avoir ajouté les réserves pour dépréciation et épuisement) de \$1,000,000 ou davantage ou un revenu imposable de \$50,000 ou davantage ou, dans le cas des corporations exemptes de l'impôt, des bénéfices nets de \$50,000 ou davantage et toutes les déclarations de corporations indiquant des pertes de \$25,000 ou davantage. Les déclarations tombant en deçà de ces limites ont été divisées par catégorie industrielle et un échantillon de 10 p. 100 des déclarations a été prélevé au hasard dans chaque catégorie industrielle. Dans l'ensemble, les déclarations analysées représentent environ 19 p. 100 des déclarations de corporations reçues pendant la période normale de production. Le tableau 7 se fonde sur l'analyse de toutes les déclarations T2 reçues dans la période.

La date ultime de production des déclarations de 1964 était le 30 juin 1965. On a inclus des déclarations reçues jusqu'au 15 novembre 1965 mais non les déclarations reçues après cette date afin de pouvoir arrêter définitivement les tableaux. Ceci a entraîné l'omission d'un faible pourcentage des compagnies bien qu'on se soit efforcé de comprendre toutes les compagnies importantes qui avaient été comptées les années précédentes. On a tenu compte des déclarations modifiées dans les seuls cas où la modification du revenu s'élevait à \$10,000 ou plus. Il n'est pas permis aux corporations de produire des déclarations d'ensemble.

La période en jeu est l'année d'imposition 1964; elle comprend toutes les déclarations de compagnies pour les exercices financiers se terminant entre le 1<sup>er</sup> janvier 1964 et le 31 décembre 1964. Sauf dans le cas de compagnies dont l'exercice financier se termine le 31 décembre 1964, les données portent en partie sur l'année civile 1963 et en partie sur l'année civile 1964.

**Source de renseignements**—La section de la Statistique du bureau principal extrait les renseignements des déclarations d'impôt sur le revenu T2 et des états financiers qui les accompagnent; elle inscrit ces renseignements sur des fiches ordinaires de transcription conformément à un manuel de règles et procédures générales. Les montants extraits sont les montants déclarés par le contribuable indépendamment de tout redressement apporté plus tard dans l'établissement de la cotisation.

**Compagnies pleinement analysées ou non pleinement analysées**—Une compagnie pleinement analysée est celle pour laquelle on dispose d'un bilan détaillé et de données sur les recettes et dépenses, ainsi que l'indiquent



company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. The profit or loss is not necessarily the amount shown in the corporation's financial statements. It is after adjustments declared to be in accordance with the provisions of the Income Tax Act. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee.

**Industrial Classification**—The industrial classification of companies shown in Tables 2, 4 and 7 is based on information given in the returns and the financial statements. The system of classification employed is based on the standard Industrial Classification Manual (1960 Revision) issued by the Dominion Bureau of Statistics. Some grouping of individual classifications has been necessary due to space limitations and in particular where the number of corporations in a given classification was small. Where a company's activities are diversified, it is normally classified to the industry in which it shows the greatest volume of its sales.

**Income Classes**—The income classification of companies shown in Table 6 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1964 taxation year. Where numbered this is Item 48 (Profit). Non-taxable dividends received are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1959, 1960, 1961, 1962 or 1963 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1964) profit in order to arrive at the net taxable income for 1964.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1964 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1964 taxation year, after deducting non-taxable dividends received. Where numbered this is Item 48 (Loss).

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1964 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1963 profit. This item appears only in Historical Tables I and IA.

les tableaux 4, 5, 5A et 6. Une compagnie non pleinement analysée est celle pour laquelle on ne dispose de renseignements que sur le revenu et l'impôt. Le tableau 1 et les remarques y afférentes indiquent séparément les genres de compagnies non pleinement analysées.

**Compagnies à profit ou à perte**—Dans tous les tableaux, les compagnies déclarant un profit pour l'année sont indiquées séparément des compagnies déclarant une perte. Le profit ou la perte n'est pas nécessairement le montant qui figure aux états financiers de la corporation. C'est le montant compte tenu des redressements qui sont déclarés être conformes aux dispositions de la Loi de l'impôt sur le revenu. Si une compagnie déclare des dépenses exactement égales à son revenu de sorte qu'il n'y a ni profit ni perte, elle est comptée comme compagnie à perte. Les corporations opérant à l'étranger sont comptées comme compagnies à profit vu qu'elles doivent payer un droit de production de \$100.

**Classification par industrie**—Le classement des compagnies par industrie qu'on trouve aux tableaux 2, 4 et 7 se fonde sur les renseignements contenus dans les déclarations et les états financiers. La classification employée se fonde sur le manuel de classification uniforme des industries (Revision de 1960) publié par le Bureau fédéral de la statistique. Il a été nécessaire de réunir certaines catégories parce que l'espace était limité et surtout parce que le nombre de corporations relevant d'une catégorie quelconque était peu élevé dans certains cas. Les compagnies qui s'adonnent à différents genres d'affaires ont ordinairement été attribuées à l'industrie qui rapporte le plus fort montant de ventes.

**Catégories de revenu**—Au tableau 6, la répartition des compagnies selon le revenu se fonde sur le profit déclaré par chaque compagnie pour l'année courante.

**Profit de l'année courante**—S'entend du profit que la compagnie déclare avoir gagné dans l'année d'imposition 1964. Quand ce poste est numéroté, c'est le n° 48 (Profit). Ne comprend pas les dividendes non imposables reçus. Comme le profit de l'année courante peut être réduit au titre d'une perte subie dans une ou plusieurs des cinq années précédentes, il ne représente donc pas nécessairement le profit imposable définitif pour l'année.

Dans le cas de compagnies exemptées, le profit de l'année courante signifie le revenu net déclaré par la compagnie.

**Perte d'années antérieures**—Représente le montant des pertes pour les années d'imposition 1959, 1960, 1961, 1962 ou 1963 qui ont été déduites du profit de l'année courante (1964) en vertu de l'article 27 (1) (e) de la loi dans le calcul du revenu imposable net pour 1964.

**Revenu imposable net**—Représente le montant de revenu assujéti à l'impôt dans l'année d'imposition 1964; il est constitué du profit de l'année courante diminué des pertes d'années antérieures.

**Perte d'année courante**—Représente la perte déclarée par la compagnie pour l'année d'imposition 1964, déduction faite des dividendes non imposables reçus. Quand ce poste est numéroté, c'est le n° 48 (Perte).

**Pertes déduites sur les profits d'année antérieure**—Représente les pertes déclarées dans l'année d'imposition 1964 qui ont été affectées en déduction des bénéfices gagnés dans l'année précédente, cette opération donnant au contribuable droit à une réduction de l'impôt payé sur le profit de 1963. Ce poste se trouve seulement aux tableaux historiques I et IA.



**Total Tax Declared (Item 49)**—This is the total of amounts of Federal Income Tax and Old Age Security Tax, and Provincial Income Tax as shown in items 50 and 51.

**Federal Income and Old Age Security Tax (Item 50)**—This is the amount of Federal Income Tax and Old Age Security Tax payable upon the net taxable income. Where numbered this is item 50. The figure represents net tax payable after deducting any Provincial, Foreign or Logging Tax credits claimed. The 3% Old Age Security Tax which applies to all taxable corporations except non-resident owned investment corporations is included. The federal income tax rate on income earned in the 1964 calendar year is 18% on the first \$35,000 of taxable income and 47% on the remainder; these rates are reduced or abated by 9% in the case of income earned in all provinces except Quebec where the abatement or reduction is 10%. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$35,000 of income earned by these corporations taken as a group is taxable at the rate of 18%. Investment companies as defined in Section 69 of the Act are taxable at an 18% rate on their entire taxable income. Non-resident owned investment companies are taxable at a 15% rate of income tax only. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.

**Provincial Income Tax (Item 51)**—All the provinces levy a corporation income tax, and for eight of these (all except Ontario and Quebec) the Federal Government assesses and collects the tax. The amounts declared for these eight provinces are shown under this item, where numbered, item 51.

The rate of provincial income tax is 10% in Manitoba and Saskatchewan, and 9% in British Columbia, Alberta, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland.

**Ontario, Quebec and Foreign Credits (Item 52)**—The two Provinces of Ontario and Quebec levy, and themselves collect, a corporation income tax, and a credit for this tax is allowed against the federal income tax. The credit allowed is 9% of the taxable income allocated to Ontario, or 10% of the taxable income allocated to Quebec. The amount of this credit on income earned in Ontario and Quebec, plus any credits claimed by reason of taxes paid to foreign countries are included, under this heading, as item 52, where numbered. The amount of the abatement allowed to the other eight provinces is not included here, as these eight provinces levy a tax, collected by the Federal Government, and shown as Provincial Income Tax. Logging tax credits amounting to approximately \$9,700,000 in 1964, are not included here.

**Impôt total déclaré (Poste 49)**—C'est le total des montants d'impôt fédéral sur le revenu et d'impôt de sécurité de la vieillesse et d'impôt provincial sur le revenu qui figurent aux numéros 50 et 51.

**Impôt fédéral sur le revenu et impôt de sécurité de la vieillesse (Poste 50)**—C'est le montant d'impôt fédéral sur le revenu et d'impôt de sécurité de la vieillesse qui sont exigibles sur le revenu net imposable. Quand ce poste est numéroté, c'est le numéro 50. Le chiffre représente l'impôt net payable, déduction faite des dégrèvements réclamés au titre d'impôts provinciaux et étrangers. Comprend également l'impôt de sécurité de la vieillesse de 3 p. 100 qui frappe toutes les corporations imposables sauf les corporations de placement possédées par des non-résidents. Le taux de l'impôt fédéral sur le revenu gagné dans l'année civile 1964 est de 18 p. 100 sur les premiers \$35,000 de revenu imposable et de 47 p. 100 sur le reste; ces taux font l'objet d'une réduction ou d'un abattement de 9 p. 100 à l'égard du revenu gagné dans toutes les provinces sauf le Québec où le taux d'abattement ou de réduction est de 10 p. 100. Si deux ou plusieurs corporations sont «associées» au sens de l'article 39 de la loi, seuls les premiers \$35,000 de revenu gagné par ces corporations collectivement sont imposables au taux de 18 p. 100. Les compagnies de placement au sens de l'article 69 de la loi sont imposables au taux de 18 p. 100 sur la totalité de leur revenu imposable. Les compagnies de placement possédées par des non-résidents sont imposables à un taux de 15 p. 100 d'impôt sur le revenu seulement. Les compagnies de service d'électricité, de gaz ou de vapeur sont assujetties au taux réduit prévu à l'article 85 de la loi sur la tranche de leur revenu qui provient de la vente d'énergie électrique, de gaz ou de vapeur.

**Impôt provincial sur le revenu (Poste 51)**—Toutes les provinces établissent un impôt sur le revenu de corporations; pour huit d'entre elles (toutes sauf Ontario et Québec) le gouvernement fédéral cotise et perçoit l'impôt. Les montants déclarés pour ces huit provinces figurent à ce poste; quand il est numéroté, c'est le numéro 51.

Le taux de l'impôt provincial sur le revenu est de 10 p. 100 au Manitoba et en Saskatchewan; il est de 9 p. 100 en Colombie-Britannique, en Alberta, au Nouveau-Brunswick, en Nouvelle-Écosse, à l'Île du Prince-Édouard et à Terre-Neuve.

**Dégrèvements pour impôt de l'Ontario, du Québec et de l'étranger (Poste 52)**—Les deux provinces de l'Ontario et du Québec établissent et perçoivent elles-mêmes un impôt sur le revenu des corporations; un dégrèvement au titre de cet impôt est admis en déduction de l'impôt fédéral sur le revenu. Le dégrèvement admis est de 9 p. 100 du revenu imposable attribué à l'Ontario ou de 10 p. 100 du revenu imposable attribué au Québec. Ce dégrèvement sur le revenu gagné en Ontario et dans le Québec ainsi que tous dégrèvements réclamés à l'égard d'impôts versés à des pays étrangers figurent à ce poste; quand il est numéroté, c'est le numéro 52. Le montant de l'abattement accordé aux huit autres provinces n'est pas inclus ici, vu que ces huit provinces établissent un impôt qui est perçu par le gouvernement fédéral et qui est désigné comme «impôt provincial sur le revenu». Les dégrèvements au titre d'impôt sur les opérations forestières, totalisant environ \$9,700,000 en 1964, ne sont pas inclus ici.



**Cash** (Item 2)—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities** (Item 3)—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities** (Item 4)—Other securities comprise all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Due from Shareholders** (Item 5)—This includes all amounts owing by shareholders, officers or directors of the company except advances for travelling expenses or other debit balances considered a normal part of the operation of the business.

**Accounts Receivable** (Item 6)—This figure covers trade accounts receivable after deduction of reserve for bad debts.

**Inventories** (Item 7)—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land** (Item 8)—This classification is restricted to land and other natural resources. Mineral and oil resources and timber limits are treated as land, and shown at gross value before depletion.

**Buildings and Equipment** (Item 9)—This item includes all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Affiliates** (Item 10)—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Intangibles** (Item 11)—This item includes goodwill, patents, copyrights, trade marks, franchises, leases, organization expenses and similar assets. The figure is shown at net (amortized) value.

**Other Assets** (Item 12)—This figure covers any type of asset not shown elsewhere, such as salesmen's balances, notes discounted at a bank, loans outstanding, prepaid expenses, bond discount, cash surrender value of life insurance, trust funds. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Depreciation and Depletion Reserve** (Item 13)—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Encaisse** (Poste 2)—Comprend les espèces en caisse et les dépôts en banque, déduction faite des chèques émis et des découverts en banque. Les prêts de banque consentis comme tels ne sont pas déduits de l'encaisse.

**Titres du gouvernement** (Poste 3)—Se limite aux obligations émises ou garanties par le gouvernement du Canada. Ne comprend pas les titres provinciaux ou municipaux.

**Autres titres** (Poste 4)—Comprend les actions, obligations, hypothèques, billets, promesses de vente et tous genres de titres négociables sauf ceux qui sont émis ou garantis par le gouvernement du Canada.

**Dû par actionnaires** (Poste 5)—Comprend tous les montants dont sont redevables les actionnaires, fonctionnaires ou administrateurs de la compagnie sauf les avances pour frais de voyage et autres soldes débiteurs qui sont réputés faire normalement partie du fonctionnement de l'entreprise.

**Comptes à recevoir** (Poste 6)—Comprend les comptes commerciaux à recevoir, déduction faite de la réserve pour mauvaises créances.

**Inventaires** (Poste 7)—Comprend la papeterie et les fournitures de bureau tout aussi bien que les marchandises. Les inventaires de marchandises consistent en matières premières, produits en cours de fabrication et produits ouverts; ils sont inscrits à la valeur brute aux livres sans aucune déduction pour la réserve d'inventaire. Celle-ci est portée au surplus.

**Terrains** (Poste 8)—Se limite aux terrains et autres ressources naturelles. Les ressources minières et pétrolières et les concessions forestières sont comptées comme terrains; on les inscrit à la valeur brute avant l'épuisement.

**Bâtiments et outillage** (Poste 9)—Comprend tous genres de biens amortissables. Il s'agit du montant brut sans la dépréciation.

**Investissement en filiales** (Poste 10)—Comprend tous capitaux investis à longue ou brève échéance dans les compagnies affiliées, filiales ou apparentées.

**Actif intangible** (Poste 11)—Comprend l'achalandage, les brevets, droits d'auteur, marques de fabrique, concessions, baux, frais d'organisation et autre actif du même genre. Il s'agit de la valeur nette (amortie).

**Autre actif** (Poste 12)—Comprend tous genres d'actif non indiqués ailleurs notamment les soldes de vendeurs, billets escomptés à la banque, prêts impayés, frais payés d'avance, escomptes sur obligations, valeur de rachat d'assurance-vie, fonds en fiducie. Comprend aussi les frais d'exploitation et d'aménagement de compagnies minières et pétrolières.

**Réserve pour dépréciation et épuisement** (Poste 13)—Comprend les réserves pour dépréciation, épuisement ou toute autre réserve destinée à enregistrer la diminution de valeur d'un actif matériel sauf les réserves pour mauvaises créances, investissements ou inventaires.



**Bank Loans** (Item 15)—Included here are all bank loans or credits extended by a banking institution except mortgage loans which are classified as mortgage debt. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Accounts Payable** (Item 16)—This category includes all trade accounts payable in the normal course of business. In the case of Trust and Mortgage companies, this is interpreted to include deposits.

**Tax Liabilities** (Item 17)—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Due to Shareholders** (Item 18)—This includes all amounts owing to shareholders except dividends, and to officers or directors of the company with the exception of salaries or fees payable as their authorized remuneration.

**Deferred Income** (Item 19)—This item includes all types of deferred income such as tickets outstanding, uncompleted contracts, deposits on contracts and advance payments received.

**Mortgage Debt** (Item 20)—This item includes all mortgages outstanding except those payable to shareholders or an affiliated company. Mortgage instalments and interest currently due are included. Chattel mortgages are excluded.

**Other Funded Debt** (Item 21)—This classification includes all bonds, debentures, notes or other contractual obligations having a term greater than one year. Mortgages are excluded.

**Other Liabilities** (Item 22)—This category includes wages and commissions payable, dividends and employees' tax deductions payable, loans received from affiliated companies, reserves for liabilities, such as guarantees, pensions, fire or marine insurance or Tax Equalization Reserve.

**Preferred Stock** (Item 23)—This includes all capital stock issued and so designated in the balance sheet.

**Common Stock** (Item 24)—This includes all capital stock issued and so designated in the balance sheet. Undesignated capital stock is also included.

**Surplus** (Item 25)—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "investment reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.

**Deficit** (Item 26)—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Sales** (Item 27)—In general, this item includes only actual sales or revenue derived from operations. As far as possible, sales are taken gross prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds.

**Emprunts en banque** (Poste 15)—Comprend tous les prêts ou crédits accordés par des institutions bancaires sauf les prêts hypothécaires; ceux-ci sont classés comme dettes hypothécaires. Les chèques émis et les découverts en banque sont déduits du compte de caisse mais si ce dernier ne suffit pas à les contre-balancer, le solde est compté comme emprunt en banque.

**Comptes à payer** (Poste 16)—Comprend tous les comptes commerciaux à payer dans le cours ordinaire des affaires. Dans le cas de compagnies de fiducie et d'hypothèques, ce poste comprend les dépôts.

**Impôts à payer** (Poste 17)—Comprend tous les genres de taxes et impôts à payer, à l'échelon municipal, provincial ou fédéral.

**Dû aux actionnaires** (Poste 18)—Comprend tous les montants payables aux actionnaires, sauf les dividendes, et aux fonctionnaires ou administrateurs de la compagnie sauf les traitements ou honoraires qui leur sont payables à titre de rémunération autorisée.

**Revenu différé** (Poste 19)—Comprend tous les genres de revenu différé notamment les billets ou bons en circulation, les marchés non terminés, les dépôts sur marchés et les avances reçues.

**Dettes hypothécaires** (Poste 20)—Comprend toutes les hypothèques en cours sauf celles qui sont payables à des actionnaires ou à des compagnies affiliées. Comprend aussi les versements sur hypothèques et l'intérêt devenant échu. Ne comprend pas les prêts sur nantissement.

**Autres dettes fondées** (Poste 21)—Comprend tous les billets, obligations ou autres engagements contractuels devant durer plus d'un an à l'exception des hypothèques.

**Autre passif** (Poste 22)—Comprend les montants payables aux titres de salaires et commissions, dividendes, déductions d'impôt sur la rémunération des employés, prêts reçus des compagnies affiliées, réserves pour passif aux titres de garanties, pension, assurance-incendie ou assurance maritime, ou réserve de péréquation fiscale.

**Actions privilégiées** (Poste 23)—Comprend tout le capital-actions émis et ainsi appelé au bilan.

**Actions ordinaires** (Poste 24)—Comprend tout le capital-actions émis et ainsi appelé au bilan. Comprend aussi le capital-actions dont le genre n'est pas indiqué.

**Surplus** (Poste 25)—Comprend tous les genres de comptes de surplus plus les comptes de «Réserve générale», «Réserve de prévoyance», «Réserve pour rachat d'obligations», «Réserve pour investissements» et «Réserve d'inventaire». Si un compte de surplus indique un solde débiteur, on fait l'inscription à la rubrique «Déficit».

**Déficit** (Poste 26)—On porte ici les déficits d'exploitation ou les déficits de capital. Si un même bilan fait voir en même temps un déficit d'exploitation et un surplus de capital, on procède à une compensation et l'on inscrit le déficit net ou le surplus net seulement.

**Ventes** (Poste 27)—En général, ce poste comprend seulement les ventes réellement faites ou les recettes réellement tirées des opérations. Autant que possible, on a pris le montant brut des ventes non diminué des frais de transport mais diminué des escomptes accordés, taxe de vente et remboursements ou rabais sur les ventes.



Capital profits are not added to sales. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used. For loan and finance companies, interest from loans is included here as the primary revenue from their operations.

**Rents Received** (Item 28)—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received** (Item 29)—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received** (Item 30)—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received** (Item 31)—This figure represents cash dividends received from non-Canadian corporations.

**Canadian Dividends Received** (Item 32)—These are cash dividends received from Canadian corporations and are generally non-taxable.

**Other Revenues and Adjustments** (Item 33)—Other revenues are miscellaneous items of revenue not of a primary nature which are not classified in any of the foregoing categories, including bank interest, interest from loans, royalty income from patents and copyrights, and "sideline" income. Adjustments to revenue made by the taxpayer are netted off against this item. For example, dividends received from taxable Canadian corporations which are non-taxable in the hands of the receiving corporation would result in a "minus" adjustment here.

**Cost of Sales** (Item 35)—This represents the cost of goods sold, that is, the laid down cost of inventory items which have been turned over or consumed during the year. Freight or transportation charges, customs duties and demurrage are included and discounts earned on purchases are deducted. Direct labour and factory overhead are also included.

**Rents Paid** (Item 36)—This represents rent paid for the use of land or buildings but not moveable property or natural resources.

**Bond Interest Paid** (Item 37)—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid** (Item 38)—This represents interest paid on mortgages outstanding.

**Other Interest Paid** (Item 39)—This includes all items of interest paid except bond or mortgage interest.

**Capital Cost Allowance** (Item 40)—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes allowances in respect of

Les gains de capital ne sont pas ajoutés aux ventes. Les ventes faites entre succursales ou entre services d'une même compagnie ont été éliminées autant que possible. Dans le cas des compagnies de construction, on a retenu les recettes brutes d'entreprises diminuées de la valeur des sous-entreprises. Dans le cas de maisons financières notamment les agents de change ou négociants en actions, obligations, grains et immeubles, on a retenu les recettes brutes de commissions. Dans le cas des compagnies de prêts et de finance, l'intérêt sur les prêts est compris à titre de principale recette de leurs opérations.

**Loyers reçus** (Poste 28)—Représente le loyer de la location d'immeubles mais non de l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires reçus** (Poste 29)—Représente les intérêts touchés par une corporation sur les obligations qu'elle détient.

**Intérêts hypothécaires reçus** (Poste 30)—Représente les intérêts touchés par une corporation sur les hypothèques qu'elle détient.

**Dividendes étrangers reçus** (Poste 31)—Représente les dividendes en espèces reçus de corporations non canadiennes.

**Dividendes canadiens reçus** (Poste 32)—Ce sont les dividendes en espèces reçus de corporations canadiennes; en général, ils ne sont pas imposables.

**Autres recettes et redressements** (Poste 33)—Les autres recettes sont différents postes qui ne constituent pas les recettes principales et qui ne sont pas classés dans les catégories précédentes, notamment l'intérêt versé par les banques, l'intérêt sur les prêts, les redevances de brevets et droits d'auteur et les revenus d'activité accessoire. Le montant net des redressements aux recettes apportés par le contribuable est défalqué de ce poste. Par exemple, les dividendes reçus de corporations canadiennes imposables qui ne sont pas imposables au stade d'une corporation bénéficiaire entraîneraient ici un redressement en moins.

**Coût des ventes** (Poste 35)—Représente le coût des marchandises vendues, c'est-à-dire le prix à pied d'œuvre des éléments d'inventaire qui ont été écoulés ou consommés dans l'année. Comprend les frais de transport, les droits de douane et de surestarie; les escomptes réalisés sur les achats sont déduits. Comprend aussi la main-d'œuvre directe et les frais généraux de fabrique.

**Loyers payés** (Poste 36)—Représente les loyers payés pour l'utilisation de terrains ou bâtiments mais non pour l'utilisation de biens mobiliers ou de ressources naturelles.

**Intérêts obligataires payés** (Poste 37)—Représente les intérêts qu'une corporation verse sur ses propres obligations en cours.

**Intérêts hypothécaires payés** (Poste 38)—Représente les intérêts payés sur les hypothèques en cours.

**Autres intérêts payés** (Poste 39)—Comprend tous les postes d'intérêts payés à l'exception d'intérêt obligataire ou hypothécaire.

**Allocation du coût en capital** (Poste 40)—C'est le montant de l'amortissement du coût des immobilisations que le contribuable réclame en déduction dans l'établissement du revenu imposable net. Comprend les allocations à l'égard du coût en capital de bâtiments et matériel



the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion** (Item 41)—This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Charitable Donations** (Item 42)—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions** (Item 43)—This represents the total amount contributed to an employees' pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Group Insurance Contributions** (Item 44)—This represents the total amount contributed to an employees' group life insurance plan and to an employees' group medical or hospitalization plan.

**Write-off Mine Development** (Item 45)—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

**Other Expenses and Adjustments** (Item 46)—All expenses not otherwise provided for are included in this category, for example, advertising, administrative and selling expenses. Adjustments made by the taxpayer to eliminate expense items not allowed for tax purposes are generally applied to the specific expense items shown above, but any remaining expense adjustments are netted off here. For example, in investment companies the portion of total expenses applicable to non-taxable dividends is a "minus" adjustment.

**Cash Dividends Paid** (Item 53)—This figure represents the amount of cash dividends charged for the year in the surplus account, without regard to whether a dividend remained unpaid at the end of the year.

**Capital Expenditures** (Item 54)—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

ainsi que des routes et des améliorations de biens pris à bail mais ne comprend pas l'allocation à l'égard des dépenses d'aménagement de mines.

**Épuisement** (Poste 41)—Représente l'épuisement réclamé par les compagnies qui exploitent des mines, des puits d'huile ou de gaz ou des concessions forestières.

**Dons de charité** (Poste 42)—C'est le total des dons de charité indiqué à l'état des profits et pertes ou dans la liste des dons fournie par le contribuable.

**Contributions à caisses de pension** (Poste 43)—Représente le total versé à une caisse de pension ou de retraite d'employés ainsi que les pensions versées directement à des anciens employés qui ne participent pas à cette caisse de pension.

**Contributions d'assurance collective** (Poste 44)—Représente le total versé à un plan d'assurance-vie collective d'employés et à un plan de frais médicaux ou hospitaliers d'employés.

**Amortissement de frais d'aménagement minier** (Poste 45)—Représente la défalcation ou l'amortissement des dépenses préalables à la production ou des frais différés d'aménagement qui ont été engagés par les compagnies minières et pétrolières.

**Autres dépenses et redressements** (Poste 46)—Comprend toutes les dépenses non prévues ailleurs, par exemple les frais de publicité, d'administration et de vente. Les redressements apportés par le contribuable en vue d'éliminer les postes de dépense non admis en déduction aux fins de l'impôt sont, règle générale, affectés aux postes de dépense indiqués ci-dessus, mais les redressements de dépense qui restent sont défalqués ici au montant net. Par exemple, pour les compagnies de placement la tranche des dépenses totales applicable aux dividendes non imposables est un redressement en moins.

**Dividendes payés en espèces** (Poste 53)—Représente le montant des dividendes en espèces imputés au compte de surplus pour l'année, peu importe qu'un dividende reste impayé ou non à la fin de l'année.

**Immobilisations** (Poste 54)—Représente les dépenses capitalisées faites dans l'année au titre d'immobilisations amortissables. Ne comprend pas ordinairement l'acquisition de terrain. Dans le cas de compagnies qui s'adonnent à l'aménagement minier ou pétrolier, ce montant comprend les dépenses préalables à la production qui ont été faites dans l'année.

### *Notes on the Separate Tables*

### *Remarques sur les différents tableaux*

**Table 1—General Statement of all Corporations Tabulated**—This summarizes the principal statistical data for the 1964 tax year, distinguishing the fully tabulated companies for which summaries of balance sheets and revenues and expenses are presented in Tables 4, 5, 5A and 6 from the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**Tableau 1—État général de toutes les corporations analysées**—Ce tableau récapitule les principales données statistiques pour l'année d'imposition 1964. Il fait la distinction entre, d'une part, les compagnies pleinement analysées pour lesquelles on trouve la récapitulation du bilan, des recettes et des dépenses aux tableaux 4, 5, 5A et 6 et, d'autre part, les compagnies non pleinement analysées qui, pour cette raison, ont été omises dans plusieurs des tableaux subséquents. Les compagnies non pleinement analysées sont les suivantes:



**BANKS AND INSURANCE COMPANIES**—Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS**—Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES**—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act such as the Canadian National Railways and Air Canada.

**PERSONAL CORPORATIONS**—These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**OTHER EXEMPT COMPANIES**—Included here are charitable organizations, credit unions, mutual insurance corporations, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act.

**Table 2—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Table 3—Distribution of Active Taxable Profit Companies by Provinces**—Table 3 is a provincial distribution covering the same group of companies as those analyzed under the head of profit companies in Table 2, that is, inactive companies, co-operatives and crown corporations are excluded.

**BANQUES ET COMPAGNIES D'ASSURANCE**—Étant donné les difficultés que présentent les postes considérables du bilan et le fait que d'autres publications paraissant plus tôt renferment les mêmes renseignements mais plus en détail, il n'est guère utile de les répéter dans le présent rapport.

**DÉCLARATIONS INCOMPLÈTES**—Déclarations pour lesquelles des états financiers font défaut ou sont insuffisants.

**COMPAGNIES INACTIVES**—Aux fins du présent rapport, une compagnie inactive s'entend de celle qui déclare un revenu brut inférieur à \$2,000 avant déduction de toute dépense quelconque. On fait exception pour les compagnies d'aménagement minier ou pétrolier qui sont comptées comme compagnies en activité si elles dépensent \$2,000 ou plus à l'égard de leur propriété. On fait aussi exception pour les compagnies de portefeuille; elles comptent comme compagnies en activité si le bilan indique \$25,000 ou plus d'espèces ou de titres négociables.

**COOPÉRATIVES**—Étant donné le caractère spécial de la composition du capital des coopératives et le manque d'uniformité dans leur façon de présenter les comptes, leurs déclarations ne sont pas pleinement analysées. En vertu de l'article 73 de la loi les coopératives sont exemptées d'impôt dans les trois premières années d'exploitation. La partie inférieure de ce tableau donne séparément la statistique de ces coopératives exemptées.

**SOCIÉTÉS DE LA COURONNE**—Il s'agit de sociétés de la Couronne qui sont désignées comme corporations de propriétaire en vertu de la Loi sur l'administration financière, notamment les chemins de fer Nationaux du Canada et Air Canada.

**CORPORATIONS PERSONNELLES**—Celles-ci n'ont pas été pleinement analysées parce qu'elles sont exemptées de l'impôt sur les corporations en vertu de l'article 67(2) de la loi. Les actionnaires doivent, au fur et à mesure, payer l'impôt sur le revenu de particuliers en ce qui concerne le revenu de la corporation personnelle, que ce revenu leur soit distribué ou non.

**AUTRES COMPAGNIES EXEMPTÉES**—Comprend les organisations de charité, caisses populaires, sociétés d'assurances mutuelles, cercles, sociétés ou associations organisées pour fins de bien-être social, améliorations civiques ou récréation et autres organisations sans but lucratif exemptées en vertu de l'article 62 de la loi.

**Tableau 2—Répartition par catégorie industrielle des compagnies imposables en activité**—Ce tableau fait par industrie la répartition des données sur le revenu et l'impôt pour toutes les compagnies imposables sauf les compagnies inactives (selon la définition donnée dans le renvoi au tableau 1 ci-dessus), les coopératives et les sociétés de la Couronne.

**Tableau 3—Répartition par province des compagnies imposables en activité déclarant un profit**—Au tableau 3 on trouve une répartition par province du groupe de compagnies analysées au tableau 2 sous la rubrique «Compagnies déclarant un profit», c.-à-d. que les compagnies inactives, les coopératives et les sociétés de la Couronne en sont exclues.



The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. Since this method is believed to favour Ontario and Quebec, those seeking a more unbiased assessment of the income earned in a province, are referred to Table 7, which provides this information with regard to taxable income.

**Table 3A—Distribution of Taxable Co-Operative Companies by Province**—This table provides a distribution of taxable co-operative companies similar to that for other taxable profit companies as explained above for Table 3. The Current Year Profit shown here is defined in the same manner as for other taxable corporations. This is the same as Taxable Income except for corporations which were entitled to deduct losses arising from prior years. The amount of Prior Year Loss deducted by this group of companies is shown in Table 1. The operating profits of co-operatives are subject to certain allowances, for example in respect of patronage dividend payments, before arriving at the profit figure shown here.

**Table 4—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as "fully tabulated" are distributed by industrial classes, with condensed balance sheets and revenues and charges shown. The Manufacturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverage Industries
- Group 2—Tobacco Products Industries
- Group 3—Rubber Industries
- Group 4—Leather Industries
- Group 5—Textile Industries
- Group 6—Knitting Mills
- Group 7—Clothing Industries
- Group 8—Wood Industries
- Group 9—Furniture and Fixture Industries
- Group 10—Paper and Allied Industries
- Group 11—Printing, Publishing and Allied Industries
- Group 12—Primary Metal Industries
- Group 13—Metal Fabricating Industries
- Group 14—Machinery Industries
- Group 15—Transportation Equipment Industries
- Group 16—Electrical Products Industries
- Group 17—Non-metallic Mineral Products Industries
- Group 18—Petroleum and Coal Products Industries
- Group 19—Chemical and Chemical Products Industries
- Group 20—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Communication and other Utilities Division, the various classes are grouped

On obtient les montants par province en attribuant le revenu et l'impôt d'une compagnie donnée à la province où la déclaration a été produite. Comme cette méthode favorise, croit-on, l'Ontario et le Québec, ceux qui cherchent une approximation plus juste du revenu gagné dans une province sont priés de se référer au tableau 7, qui fait une telle répartition du revenu imposable.

**Tableau 3A—Répartition par province des co-opératives imposables**—Ce tableau donne une répartition des coopératives imposables analogue à celle des autres compagnies imposables déclarant un profit, ainsi qu'il est expliqué ci-dessus pour ce qui est du tableau 3. Le Profit d'année courante indiqué ici se définit de la même façon que dans le cas d'autres corporations imposables. Ce montant correspond au revenu imposable, sauf lorsqu'il s'agit de corporations qui étaient admises à déduire les pertes d'années écoulées. Le tableau 1 fait voir le montant de Pertes d'années écoulées déduit par ce groupe de compagnies. On apporte aux bénéfices d'exploitation des coopératives certains redressements, par exemple à l'égard des paiements de ristournes, avant d'en arriver au montant de profits indiqué ici.

**Tableau 4—Répartition par catégorie industrielle des compagnies pleinement analysées**—Ce tableau fait par catégorie d'industrie une répartition des compagnies appelées au tableau 1 «Compagnies pleinement analysées» ainsi qu'une récapitulation des bilans, recettes et dépenses. La division «Fabrication» se subdivise dans les groupes sous-mentionnés pour lesquels on donne des totaux partiels immédiatement après les catégories réunies. Dans quelques cas, le groupe lui-même n'a pas été subdivisé de sorte que le total de la catégorie constitue aussi le total du groupe.

- Groupe 1—Industries d'aliments et boissons
- Groupe 2—Industries des produits du tabac
- Groupe 3—Industries du caoutchouc
- Groupe 4—Industries du cuir
- Groupe 5—Industries du textile
- Groupe 6—Fabriques de bonneterie
- Groupe 7—Industries du vêtement
- Groupe 8—Industries du bois
- Groupe 9—Industries de meubles et agencements
- Groupe 10—Industries de papier et connexes
- Groupe 11—Industries d'impression, d'édition et connexes
- Groupe 12—Industries des métaux, formes primaires
- Groupe 13—Industries de fabrication de métaux
- Groupe 14—Industries des machines
- Groupe 15—Industries du matériel de transport
- Groupe 16—Industries de produits électriques
- Groupe 17—Industries de produits de minéraux non métalliques
- Groupe 18—Industries de dérivés du pétrole et du charbon
- Groupe 19—Industries chimiques et de produits chimiques
- Groupe 20—Industries de fabrications diverses

Pareillement, dans la division «Transports, télécommunications et autres services d'utilité publique» les diverses catégories sont groupées sous quatre titres:



into 4 groups—namely, Transportation, Storage, Communication, and Electric Power, Gas and Water Utilities with sub-totals shown at the end of each group.

**Tables 5-5A—Distribution of Fully Tabulated Companies by Size of Total Assets**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets (not the Total Assets figure shown in Item 14 but the total of Items 2 to 12 inclusive before deducting the Depreciation and Depletion Reserve shown in Item 13). Table 5 includes all fully tabulated companies, while Table 5A includes only fully tabulated manufacturing companies.

**Table 6—Distribution of Fully Tabulated Profit Companies by Income Classes**—This is a distribution showing condensed balance sheets and revenues and charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 48).

**Table 7—Distribution of Taxable Corporation Income by Provinces and Industrial Divisions**—This is a distribution of taxable income reported by corporations in accordance with the Federal-Provincial Tax Sharing Arrangements Act. The required information is reported in the schedule "Allocation of Taxable Income". The taxable income of a corporation is apportioned to each province or other jurisdiction in which the corporation maintained a permanent establishment during the 1964 taxation year. The amount of income deemed to have been earned in each jurisdiction is determined by apportioning the taxable income in the same ratio as the salaries and wages paid to employees in the permanent establishment and the gross revenue reasonably attributable to that establishment bear to the aggregate of the salaries and wages paid by the corporation and its total gross revenue for the year.

**Historical Tables 1-1A—Yearly Record of all Taxable Corporations**—These tables present overall annual statistics for taxable corporations for the taxation years 1944 to 1964 inclusive (Table 1) and for the calendar years 1944 to 1963 inclusive (Table 1A). The allocation of income on a calendar year basis is obtained by dividing each corporation's taxation year income into the portions earned in each calendar year, the approximate division being indicated by the month in which the company's fiscal year ends. The income for a given calendar year is the result of combining portions of income earned in two succeeding taxation years. Thus the 1963 calendar year income combines the 1963 portion of income earned in each of the 1963 and 1964 taxation years.

Transports, Emmagasinage, Télécommunications et Services d'énergie électrique, de gaz et d'aqueduc. Les totaux partiels figurent à la fin de chaque groupe.

**Tableaux 5 et 5A—Répartition des compagnies pleinement analysées selon l'importance de l'actif total**—C'est une récapitulation par catégorie établie suivant l'importance de l'actif total, des bilans, recettes et dépenses des compagnies pleinement analysées. Chaque compagnie est classée d'après son actif total (non pas l'actif total selon le poste 14 mais bien le total des postes 2 à 12 inclusivement avant que soit déduite la réserve pour dépréciation et épuisement indiquée au poste 13). Le tableau 5 comprend toutes les compagnies pleinement analysées mais le tableau 5A ne comprend que les compagnies manufacturières pleinement analysées.

**Tableau 6—Répartition par catégorie de revenu des compagnies pleinement analysées déclarant un profit**—C'est une récapitulation par catégorie de revenu des bilans, recettes et dépenses des compagnies pleinement analysées qui déclarent un profit. Chaque compagnie est classée d'après son profit de l'année courante (poste 48).

**Tableau 7—Répartition du revenu imposable des corporations par province et par division industrielle**—Le revenu imposable déclaré par les corporations a été réparti en conformité de la Loi sur les arrangements entre le Canada et les provinces relativement au partage d'impôts. Les renseignements requis se trouvent au tableau «Attribution du revenu imposable». Le revenu imposable d'une corporation est attribué proportionnellement à chaque province ou autre territoire dans lequel la corporation a tenu un établissement stable dans l'année d'imposition 1964. On établit le montant de revenu censé avoir été gagné dans chaque territoire en répartissant le revenu imposable suivant la proportion que les salaires et traitements versés aux employés de l'établissement stable et les recettes brutes raisonnablement attribuables à cet établissement représentent par rapport à la totalité des traitements et salaires versés par la corporation et à la totalité de ses recettes brutes de l'année.

**Tableaux historiques 1 et 1A—Relevé annuel de toutes les corporations imposables**—Ces tableaux donnent par année la statistique d'ensemble des corporations imposables pour les années d'imposition 1944 à 1964 inclusivement (Tableau 1) et pour les années civiles 1944 à 1963 inclusivement (Tableau 1A). On fait la répartition du revenu par année civile en divisant le revenu de chaque corporation pour l'année d'imposition selon la partie qui en a été gagnée dans chaque année civile; cette division approximative se fonde sur le mois dans lequel se termine l'exercice financier de la compagnie. Le revenu d'une année civile quelconque est le total des parties de revenu gagnées dans deux années d'imposition successives. Ainsi le revenu de l'année civile 1963 est formé de la partie gagnée en 1963 du revenu de chacune des années d'imposition 1963 et 1964.

TABLE 1 - GENERAL STATEMENT OF ALL CORPORATIONS TABULATED  
TABLEAU 1 - ÉTAT GÉNÉRAL DE TOUTES LES DÉCLARATIONS DE CORPORATIONS ANALYSÉES

1964 TAXATION YEAR - ANNÉE D'IMPOSITION 1964

(All money figures in millions of dollars - En millions de dollars)

	TOTAL NUMBER OF COM- PANIES  - NOMBRE TOTAL DE COMPA- GNIES	COMPANIES REPORTING A PROFIT - COMPAGNIES DÉCLARANT UN PROFIT								COMPANIES REPORTING A LOSS  - COMPAGNIES DÉCLARANT UNE PERTE	
		Number of Com- panies - Nombre de compa- gnies	Current Profit - Profit d'année courante	Prior Year Loss Deducted - Moins pertes d'années écoulées	Net Taxable Income - Revenu impo- sable net	Total Tax Declared - Impôt total déclaré	Federal Income and Old Age Tax - Impôt fédéral et revenu vieillesse	Provincial Income Tax - Impôt provincial sur le revenu	Ontario, Quebec & Foreign Credits - Dégrèv.: Ontario Québec et étrangers	Number of Com- panies - Nombre de compa- gnies	Current Year Loss - Perte d'année courante
Compagnies Taxable Under the Income Tax Act  <i>Cies imposables en vertu de la loi de l'impôt sur le revenu</i>											
Fully Tabulated <i>Pleinement analysées</i> .....	124,171	86,186	4,363.0	238.7	4,124.2	1,530.7	1,419.2	111.5	277.9	37,985	494.0
Not Fully Tabulated: <i>Non pleinement analysées:</i> Banks and Insurance Co's. <i>Banques et Cies d'assurance</i> ....	520	232	198.7	4.8	194.0	78.4	73.4	5.0	17.7	288	49.8
Incomplete Returns <i>Déclarations incomplètes</i> .....	2,122	791	31.6	3.0	28.7	12.2	11.2	1.0	1.5	1,331	16.7
Total Active Taxable Co's. Excluding Co-operatives and Crown Corporations <i>Total, Cies imposables en activité sauf les co-op. et les sociétés de la couronne</i> .....	126,813	87,209	4,593.3	246.5	4,346.9	1,621.3	1,503.8	117.5	297.1	39,604	560.5
Inactive Companies <i>Compagnies inactives</i> .....	23,947	5,608	1.5	.4	1.1	.1	.1	.0	.0	18,339	24.5
Co-operatives <i>Coopératives</i> .....	2,546	1,998	10.6	1.0	9.6	2.2	1.9	.3	.4	548	4.6
Crown Corporations <i>Sociétés de la couronne</i> .....	13	6	28.5	.0	28.5	14.5	14.5	.0	.0	7	95.8
Total Taxable Companies <i>Total, Cies imposables</i> .....	153,319	94,821	4,633.9	247.9	4,386.0	1,638.0	1,520.2	117.8	297.5	58,498	685.4
Companies Exempt Under the Income Tax Act  <i>Cies exemptées en vertu de la loi de l'impôt sur le revenu</i>											
Not Fully Tabulated: <i>Non pleinement analysées:</i> Personal Corporations <i>Corporations personnelles</i> .....	4,306	3,397	45.3	.0	.0	.0	.0	.0	.0	909	.6
Exempt Co-operatives <i>Coopératives exemptées</i> .....	248	217	1.9	.0	.0	.0	.0	.0	.0	31	.0
Other Exempt Companies <i>Autres Cies exemptées</i> .....	4,825	4,007	56.7	.0	.0	.0	.0	.0	.0	818	4.9
Total Exempt Companies <i>Total, Cies exemptées</i> .....	9,379	7,621	104.0	.0	.0	.0	.0	.0	.0	1,758	5.5
Grand Total <i>Total global</i> .....	162,698	102,442	4,737.9	247.9	4,386.0	1,638.0	1,520.2	117.8	297.5	60,256	690.9



TABLE 2 - DISTRIBUTION OF ACTIVE TAXABLE COMPANIES BY INDUSTRIAL CLASSES  
TABLEAU 2 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES IMPOSABLES EN ACTIVITÉ

1964 TAXATION YEAR - ANNÉE D'IMPOSITION 1964

(All money figures in millions of dollars - En millions de dollars)

INDUSTRIAL CLASS - CATÉGORIE INDUSTRIELLE	COMPANIES REPORTING A PROFIT - COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES - COMPAGNIES À PÉRTE	
	Number of Com- panies - Nombre de com- pagnies	Current Year Profit - Profit d'année courante	Prior Year Loss Deducted - Moins pertes d'années écoulées	Net Taxable Income - Revenu imposable net	Total Tax Declared - Impôt total déclaré	Number of Com- panies - Nombre de com- pagnies	Current Year Loss - Pertes d'années courantes
		\$	\$	\$	\$		\$
<b>Agriculture, Forestry and Fishing:</b>							
<b>Agriculture:</b>							
Agriculture.....	1,236	13.6	2.9	10.7	2.2	844	9.4
<b>Forestry:</b>							
Forestry.....	782	26.1	2.0	24.2	8.4	358	5.0
<b>Fishing:</b>							
Fishing.....	61	.4	.3	.1		91	.5
<b>Total.....</b>	<b>2,079</b>	<b>40.1</b>	<b>5.1</b>	<b>35.0</b>	<b>10.7</b>	<b>1,293</b>	<b>14.8</b>
<b>Mining, Quarrying and Oil:</b>							
<b>Mining:</b>							
Gold Mining.....	30	9.0	3.9	5.1	2.1	96	3.8
Other Metal Mining.....	44	182.0	.1	181.8	80.0	232	7.3
Coal Mines.....	18	2.1	1.4	.7	.3	44	.7
Oil and Natural Gas.....	164	24.3	3.5	20.8	10.3	464	5.8
Other Non-Metal Mines.....	23	29.6	.4	29.2	12.2	34	3.4
Quarries.....	183	7.3	1.1	6.2	2.0	113	1.8
Mining, Unclassified.....	42	.3	.1	.2	.1	132	.1
Prospecting and Contract Drilling.....	228	11.0	1.3	9.7	4.2	195	2.0
<b>Total.....</b>	<b>732</b>	<b>265.6</b>	<b>11.8</b>	<b>253.9</b>	<b>111.1</b>	<b>1,310</b>	<b>24.8</b>
<b>Manufacturing:</b>							
<b>Fabrication:</b>							
Slaughtering and Meat Packing.....	201	22.4	1.1	21.3	8.0	64	2.4
Dairy Products.....	493	28.9	.4	28.5	10.6	73	.6
Fish Products.....	76	3.3	.7	2.6	1.1	22	2.5
Canned Fruits and Vegetables.....	125	11.6	1.6	10.0	3.8	40	.4
Grain Mill Products.....	188	23.0	1.2	21.8	8.8	95	1.2
Bakery Products.....	443	18.7	.6	18.1	7.0	159	.9
Confectionery.....	50	9.6	.4	9.2	3.7	45	2.0
Miscellaneous Foods.....	168	57.3	.5	56.8	23.8	101	4.7
Soft Drinks.....	278	23.1	.3	22.8	8.4	44	.5
Distilleries & Wineries.....	41	79.9	.1	79.9	33.1	G	
Breweries.....	47	44.1		44.0	19.4	G	
Tobacco Products.....	17	33.6	2.1	31.5	12.6	5	.2
Rubber Products.....	69	25.9	.2	25.7	10.4	23	.7
Boots and Shoes.....	118	6.2	.4	5.8	1.9	54	1.7
Other Leather Products.....	162	5.7	.5	5.2	1.7	36	.6
Cotton Goods.....	22	17.5	.2	17.2	7.0	G	
Woollen Goods.....	34	1.8	.1	1.6	.5	G	
Misc. Textile Products.....	481	51.5	1.1	50.3	19.1	104	3.1
Hosiery and Knit Goods.....	215	6.5	1.1	5.3	1.5	85	1.6
Clothing—Men, Women, Children.....	950	20.8	1.7	19.0	5.2	357	5.1
Fur Goods.....	242	2.4	.2	2.2	.3	23	.3
Miscellaneous Clothing.....	163	4.5		4.5	1.2	62	.4
Sawmills.....	565	84.9	2.6	82.3	34.7	165	4.7
Plywood and Planing Mills.....	393	20.1	.6	19.5	6.3	174	2.9
Miscellaneous Wood Products.....	251	12.1	.7	11.4	4.1	96	1.7
Furniture.....	479	11.9	.8	11.1	3.2	240	3.9



TABLE 2 - DISTRIBUTION OF ACTIVE TAXABLE COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

INDUSTRIAL CLASS - CATEGORIE INDUSTRIELLE		COMPANIES REPORTING A PROFIT - COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES - COMPAGNIES À Perte	
		Number of Com- panies - Nombre de com- pagnies	Current Year Profit - Profit d'année courante	Prior Year Loss Deducted - Moins pertes d'années écoulées	Net Taxable Income - Revenu imposable net	Total Tax Declared - Impôt total déclaré	Number of Com- panies - Nombre de com- pagnies	Current Year Loss - Pertes d'année courante
			\$	\$	\$	\$		\$
Pulp and Paper Mills.....	Usines de pâte et papier .....	60	220.6	3.7	216.9	88.4	16	4.1
Paper Boxes and Bags.....	Boîtes et sacs en papier .....	119	14.2	.4	13.9	5.2	38	1.1
Miscellaneous Paper Products.....	Articles divers en papier .....	115	18.0	.5	17.5	6.8	52	2.5
Commercial Printing.....	Impression commerciale .....	891	21.5	.9	20.6	6.3	186	2.1
Engraving, Stereotyping, etc.....	Gravure, stéréotypie, etc .....	113	6.5		6.4	2.5	24	.4
Publishing and Printing.....	Édition et impression .....	454	50.5	1.1	49.5	20.0	335	6.2
Iron and Steel Mills.....	Forges et aciéries .....	90	53.9	3.8	50.1	20.5	35	7.0
Iron Foundries.....	Fonderies de fer .....	137	19.2	1.1	18.1	7.1	28	1.2
Metal Smelting and Refining.....	Fonte et affinage de métaux .....	125	53.9	4.4	49.5	20.3	50	2.1
Boilers and Fabricated Structural Metal..	Chaudières & profilés de métal de charpente	101	12.0	2.7	9.3	3.5	46	2.2
Metal Stamping, Pressing and Coating...	Métaux: estampage, matricage, revêtement	343	33.6	1.6	32.0	11.8	145	1.3
Wire and Wire Products.....	Fil métallique et ses produits .....	69	11.2	.8	10.5	4.1	36	.6
Hardware and Tools .....	Quincaillerie et outils .....	287	17.8	.5	17.3	5.9	70	.7
Heating Equipment Manufacturers.....	Fabricants: matériel de chauffage .....	112	14.6	.4	14.2	5.5	44	1.2
Machine Shop.....	Atelier d'usinage .....	358	4.7	.5	4.2	1.0	122	1.1
Misc. Metal Fabricating.....	Produits métalliques divers .....	402	25.0	1.7	23.3	8.3	197	4.4
Agricultural Implements.....	Instruments aratoires .....	56	34.0	.9	33.1	14.4	12	.2
Machine Tools and Misc. Machinery.....	Machines-outils et mach. diverses .....	527	68.5	5.8	62.7	24.0	125	4.1
Office and Store Machinery.....	Machines: bureau et magasin .....	39	44.4	.6	43.8	18.2	13	.1
Aircraft and Parts.....	Avions et pièces .....	39	14.7	3.2	11.5	4.4	14	13.6
Motor Vehicles.....	Véhicules automobiles .....	66	144.7	.4	144.4	60.0	35	.7
Motor Vehicle Parts and Accessories.....	Pièces, accessoires: véhicules automob. ...	132	28.4	1.0	27.3	10.6	45	1.2
Boat and Ship Building and Repairing...	Construct. et répar. de navires .....	88	10.3	1.0	9.3	3.7	88	2.7
Misc. Transportation Equipment.....	Matériel divers de transport .....	13	14.6	.3	14.4	5.7	4	1.0
Household Electric Appliances.....	Appareils électriques ménagers .....	79	20.5	.2	20.4	8.1	40	5.3
Ind. Elec. and Communications Equip....	Matériel: ind., élec., communications .....	66	17.3	1.5	15.9	6.4	30	1.3
Miscellaneous Electrical Products.....	Articles électriques divers .....	263	52.9	2.1	50.8	20.2	74	3.4
Cement, Clay and Stone Products.....	Produits de ciment, argile, pierre .....	589	58.5	4.0	54.5	21.2	342	5.5
Glass and Non-Metallic Minerals.....	Verre et minéraux non métalliques .....	131	30.1	2.9	27.2	11.0	4	.2
Petroleum Refineries.....	Raffineries de pétrole .....	24	76.7	4.2	72.5	32.9	13	7.0
Other Petroleum and Coal Products.....	Autres dérivés de pétrole et charbon .....	28	2.3	.1	2.2	.9	3	.5
Fertilizers and Industrial Chemicals.....	Engrais, prod. chimiques industr. ....	100	47.3	3.9	43.5	17.8	18	2.8
Pharmaceutical Preparations.....	Préparations pharmaceutiques .....	151	29.7	.4	29.3	11.7	59	2.7
Paints and Varnishes.....	Peintures et vernis .....	64	9.9	.3	9.5	3.7	37	.6
Soaps and Toilet Preparations.....	Savons et produits de toilette .....	118	25.8	.6	25.2	10.1	24	.3
Miscellaneous Chemical Products.....	Produits chimiques divers .....	171	97.7	8.1	89.6	36.4	105	1.1
Misc. Manufacturing Industries.....	Fabrications diverses .....	1,442	63.3	4.7	58.6	19.6	545	9.1
<b>Total.....</b>	<b>Total.....</b>	<b>14,273</b>	<b>2,095.9</b>	<b>89.6</b>	<b>2,006.3</b>	<b>755.8</b>	<b>5,133</b>	<b>143.7</b>
<b>Construction:</b>	<b>Construction:</b>							
Building Construction.....	Construction de bâtiments .....	4,101	75.3	15.8	59.5	14.3	2,561	45.9
Highway, Bridge and Street Constr.....	Construction de routes, ponts et rues .....	404	12.3	2.0	10.3	3.1	145	5.0
Other Construction.....	Autres travaux de construction .....	300	8.1	2.7	5.4	1.3	70	4.9
Special Trade Contractors.....	Entrepreneurs spécialisés .....	4,559	55.2	6.2	49.0	10.4	1,819	16.3
<b>Total.....</b>	<b>Total.....</b>	<b>9,364</b>	<b>150.9</b>	<b>26.6</b>	<b>124.3</b>	<b>29.2</b>	<b>4,595</b>	<b>72.1</b>

TABLEAU 2 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES IMPOSABLES EN ACTIVITÉ

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL CLASS - CATÉGORIE INDUSTRIELLE		COMPANIES REPORTING A PROFIT - COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES - COMPAGNIES À PÉRTE	
		Number of Com- panies - Nombre de com- pagnies	Current Year Profit - Profit d'année courante	Prior Year Loss Deducted - Moins pertes d'années écoulées	Net Taxable Income - Revenu imposable net	Total Tax Declared - Impôt total déclaré	Number of Com- panies - Nombre de com- pagnies	Current Year Loss - Pertes d'année courante
		\$	\$	\$	\$	\$		
<b>Transportation, Storage and Other Utilities:</b>		<b>Transport, emmagasinage et autres services d'utilité publique:</b>						
Air Transport .....	Transport par air .....	209	2.5	.7	1.8	.5	123	5.7
Water Transport .....	Transport par eau .....	343	27.7	5.6	22.1	9.0	154	2.8
Railways .....	Chemins de fer .....	55	99.5	.5	99.0	45.1	33	3.9
Truck Transport .....	Camionnage .....	1,713	34.5	3.0	31.4	9.2	981	4.8
Bus Transport .....	Transport par autobus .....	140	5.3	.1	5.3	2.0	45	.1
Urban Transportation and Taxicabs .....	Transport urbain et taxi .....	230	3.2	.2	3.0	.9	113	.2
Pipelines .....	Pipes-lines .....	48	65.2	2.8	62.4	30.3	11	19.1
Other Transportation .....	Autres transports .....	408	6.3	.7	5.7	1.7	218	1.9
Grain Elevators .....	Élévateurs à grain .....	18	13.7		13.7	6.5	G 49	.4
Storage and Warehouse .....	Emmagasinage et entreposage .....	198	3.3	.3	3.1	.9	93	1.5
Radio and Television Broadcasting .....	Diffusion par radio et télévision .....	230	18.6	5.2	13.4	4.8	44	.3
Telephones .....	Téléphone .....	100	178.7	.1	178.6	75.2	13	
Electric Power .....	Énergie électrique .....	49	36.4		36.4	16.3	11	1.1
Gas Distribution .....	Distribution de gaz .....	46	25.0	3.1	21.9	9.9	44	.2
Other Utilities .....	Autres services d'utilité publique .....	107	.7		.7	.1		
<b>Total .....</b>	<b>Total .....</b>	<b>3,894</b>	<b>520.6</b>	<b>22.3</b>	<b>498.3</b>	<b>212.6</b>	<b>1,934</b>	<b>42.1</b>
<b>Wholesale Trade:</b>		<b>Commerce de gros:</b>						
Livestock and Grain .....	Bestiaux et grains .....	221	7.2	.8	6.5	2.6	85	1.1
Coal and Petroleum Products .....	Dérivés de pétrole et charbon .....	381	15.7	1.3	14.5	5.1	174	3.5
Food Products .....	Produits alimentaires .....	1,161	46.4	1.8	44.6	15.6	357	2.8
Drugs and Toilet Preparations .....	Remèdes, prod. de toilette .....	173	5.7	.2	5.5	1.9	71	1.3
Clothing and Dry Goods .....	Vêtements, textiles, etc. ....	523	11.6	.4	11.3	2.9	185	1.7
Motor Vehicles and Accessories .....	Véhicules automobiles et accessoires ..	609	30.9	2.4	28.4	10.8	126	5.1
Electrical and Farm Machinery .....	Machines électr. et aratoires .....	777	19.1	1.0	18.1	5.3	328	5.0
Other Machinery and Equipment .....	Autres machines et matériel .....	1,485	59.2	6.3	52.9	17.8	539	6.4
Hardware, Plumbing and Heating .....	Quincaillerie, plomberie, chauffage ..	504	14.8	.5	14.3	4.4	190	2.3
Lumber and Building Materials .....	Bois, matériaux de construction .....	1,671	45.1	2.9	42.1	13.1	871	6.5
Other Wholesale Trade .....	Autres commerces de gros .....	5,101	127.7	7.2	120.6	34.3	1,573	17.5
<b>Total .....</b>	<b>Total .....</b>	<b>12,606</b>	<b>383.4</b>	<b>24.6</b>	<b>358.8</b>	<b>113.8</b>	<b>4,499</b>	<b>53.3</b>
<b>Retail Trade:</b>		<b>Commerce de détail:</b>						
Food Stores .....	Magasins d'alimentation .....	1,298	65.7	.4	65.4	26.1	496	2.4
Department and Variety Stores .....	Magasins à rayons et bazars .....	301	90.8	.9	89.9	40.0	74	2.7
Other General Merchandise .....	Autres marchandises générales .....	451	4.5	.2	4.3	1.0	256	1.6
Auto Access., Tires, Service Stations ..	Access. d'auto, pneus, stations-service ..	1,416	11.1	1.7	9.4	1.9	632	2.5
Motor Vehicle Dealers .....	Distributeurs, véhicules-moteur .....	2,267	44.6	2.5	42.1	10.3	808	6.7
Motor Vehicle Repairs .....	Réparation, véhicules-moteur .....	765	4.4	.3	4.1	.7	347	.7
Shoe Stores .....	Magasins de chaussures .....	306	3.5	.1	3.4	1.1	186	1.3
Clothing and Dry Goods .....	Vêtements, textiles, etc. ....	1,974	23.4	1.3	22.0	5.4	678	4.0

TABLE 2 - DISTRIBUTION OF ACTIVE TAXABLE COMPANIES BY INDUSTRIAL CLASSES  
TABLEAU 2 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES IMPOSABLES EN ACTIVITÉ

1964 TAXATION YEAR - ANNÉE D'IMPOSITION 1964

(All money figures in millions of dollars - En millions de dollars)

INDUSTRIAL CLASS — CATÉGORIE INDUSTRIELLE		COMPANIES REPORTING A PROFIT COMPAGNIES DÉCLARANT UN PROFIT					LOSS COMPANIES COMPAGNIES À PÉRTE	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Total Tax Declared	Number of Com- panies	Current Year Loss
		— Nombre de com- pagnies	— Profit d'année courante	— Moins pertes d'années écoulées	— Revenu imposable net	— Impôt total déclaré	— Nombre de com- pagnies	— Pertes d'année courante
		\$	\$	\$	\$	\$		
Hardware.....	Quincaillerie.....	765	11.5	.3	11.2	3.5	335	1.6
Furniture and Appliances.....	Meubles et appareils.....	1,525	15.5	1.2	14.3	3.6	494	2.9
Drug Stores.....	Pharmacies.....	1,200	12.9	.6	12.3	2.8	212	.7
Fuel Dealers.....	Marchands de combustible.....	354	6.6	.1	6.5	1.7	200	1.3
Jewellery Stores.....	Bijouteries.....	359	5.3	.1	5.2	1.8	123	.5
Other Retail Trade.....	Autres commerces de détail.....	2,612	25.3	1.8	23.5	5.1	1,148	5.9
Total.....	Total.....	15,593	325.2	11.6	313.7	105.0	5,989	34.9
Finance, Insurance and Real Estate:		Finance, assurance et immeuble:						
Banks and Insurance Carriers.....	Banques et assureurs.....	202	198.7	4.8	193.9	78.4	278	49.8
Trust and Mortgage Cos.....	C <sup>tes</sup> : fiducie, hypothèque.....	1,257	67.6	1.0	66.6	26.0	341	3.5
Investment and Holding Cos.....	C <sup>tes</sup> : portefeuille, gestion.....	2,792	89.5	3.3	86.1	17.0	1,380	14.4
Non-Res. Owned Investment Cos.....	C <sup>tes</sup> : placement, non-résidents.....	240	25.4		25.4	3.8	5	
Stock, Bond and Commodity Dealers.....	Courtiers: valeurs, denrées.....	514	28.1	4.6	23.5	8.0	161	3.4
Loan Companies and Other Finance.....	C <sup>tes</sup> : prêts, autres financières.....	925	109.3	1.4	108.0	44.9	237	5.3
Insurance Agencies.....	Agences d'assurances.....	1,756	17.8	.8	17.0	4.1	639	2.1
Real Estate Except Rental.....	Immeuble sauf location.....	3,521	47.2	8.6	38.6	8.0	1,702	16.5
Real Estate Rental Operations.....	Location d'immeubles.....	6,959	72.1	13.0	59.1	15.2	3,996	37.0
Total.....	Total.....	18,166	655.6	37.5	618.1	205.4	8,739	132.0
Service:		Services:						
Community or Public Service.....	Services: collectifs, publics.....	445	4.6	.5	4.2	.8	137	1.3
Motion Picture Theatres.....	Cinéma.....	245	8.4	1.2	7.2	2.4	185	3.6
Other Recreation Services.....	Autres services récréatifs.....	633	13.7	1.1	12.6	4.2	896	7.4
Advertising.....	Publicité.....	267	8.6	.2	8.4	2.8	110	1.0
Engineering and Scientific Services.....	Services: génie, scientifiques.....	835	16.9	2.1	14.8	4.2	293	3.3
Other Business Services.....	Autres services commerciaux.....	1,513	18.4	1.5	16.9	4.2	519	5.0
Laundries, Cleaners and Pressers.....	Buanderie, nettoyage, repassage.....	721	8.0	.4	7.6	1.9	489	1.3
Hotels and Lodging Houses.....	Hôtels et maisons garnies.....	1,784	25.2	3.4	21.8	5.7	949	6.5
Restaurants and Taverns.....	Restaurants et tavernes.....	1,598	16.0	2.0	13.9	3.0	1,077	5.6
Funeral Directors.....	Directeurs de funérailles.....	334	6.2	.2	6.0	1.1	82	.3
Other Personal and Misc. Services.....	Autres services pers. et divers.....	2,127	30.1	4.9	25.2	7.6	1,375	7.7
Total.....	Total.....	10,502	155.9	17.4	138.6	37.7	6,112	42.8
TOTAL — ALL COMPANIES.....	TOTAL — TOUTES LES COMPAGNIES.....	87,209	4,593.3	246.5	4,346.9	1,621.3	39,604	560.5



TABLE 3 – DISTRIBUTION OF ACTIVE TAXABLE PROFIT COMPANIES BY PROVINCES  
TABLEAU 3 – RÉPARTITION PAR PROVINCE DES COMPAGNIES À PROFIT EN ACTIVITÉ

1964 TAXATION YEAR – ANNÉE D'IMPOSITION 1964

(All money figures in millions of dollars – En millions de dollars)

		Number of Companies – Nombre de compagnies	Current Year Profit – Profit de l'année courante	Total Tax Declared – Impôt total déclaré	Federal Income & Old Age Tax – Impôt fédéral et revenu vieillesse	Provincial Income Tax – Impôt provincial sur le revenu	Ontario Quebec & Foreign Credits – Dégrèvement Ontario Québec et étrangers
		(1)	(2)	(3)	(4)	(5)	(6)
Newfoundland.....	Terre-Neuve.....	847	40.1	16.9	13.6	3.3	.2
Prince Edward Island.....	Île du Prince-Édouard.....	311	9.2	2.3	1.9	.4	
Nova Scotia.....	Nouvelle-Écosse.....	2,200	44.4	15.2	11.9	3.4	.1
New Brunswick.....	Nouveau-Brunswick.....	1,775	35.3	10.8	8.3	2.4	.1
Quebec.....	Québec.....	20,676	1,410.8	488.8	472.9	15.9	115.5
Ontario.....	Ontario.....	32,267	2,160.3	754.8	729.8	25.0	174.2
Manitoba.....	Manitoba.....	4,135	190.4	73.8	60.9	13.0	4.8
Saskatchewan.....	Saskatchewan.....	2,759	47.9	15.0	10.8	4.1	.1
Alberta.....	Alberta.....	8,589	225.8	78.9	62.4	16.5	1.0
British Columbia.....	Colombie-Britannique.....	13,650	429.1	164.6	131.2	33.4	1.1
Canada.....	Canada.....	87,209	4,593.3	1,621.3	1,503.8	117.5	297.1

TABLE 3A – DISTRIBUTION OF TAXABLE CO-OPERATIVE PROFIT COMPANIES BY PROVINCES  
TABLEAU 3A – RÉPARTITION PAR PROVINCE DES COOPÉRATIVES IMPOSABLES À PROFIT

1964 TAXATION YEAR – ANNÉE D'IMPOSITION 1964

(All money figures in millions of dollars – En millions de dollars)

		(1)	(2)	(3)	(4)	(5)	(6)
Newfoundland.....	Terre-Neuve.....	40	.1				
Prince Edward Island.....	Île du Prince-Édouard.....	31	.2	.1			
Nova Scotia.....	Nouvelle-Écosse.....	93	.1				
New Brunswick.....	Nouveau-Brunswick.....	53	.3	.1			
Quebec.....	Québec.....	553	3.9	.5	.5		.2
Ontario.....	Ontario.....	210	1.5	.3	.3		.1
Manitoba.....	Manitoba.....	306	1.3	.3	.2	.1	
Saskatchewan.....	Saskatchewan.....	423	2.0	.7	.6	.1	
Alberta.....	Alberta.....	175	.9	.3	.2	.1	
British Columbia.....	Colombie-Britannique.....	74	.2				
Canada.....	Canada.....	1,998	10.6	2.2	1.9	.3	.4

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: AGRICULTURE		INDUSTRIAL DIVISION: FORESTRY		INDUSTRIAL DIVISION: FISHING	
			DIVISION INDUSTRIELLE: AGRICULTURE		DIVISION INDUSTRIELLE: EXPLOITATION FORESTIÈRE		DIVISION INDUSTRIELLE: PÊCHE	
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	Profit 1,206	Loss - Perte 824	Profit 772	Loss - Perte 346	Profit 61	Loss - Perte 81
	Assets	Actif	\$	\$	\$	\$	\$	\$
2	Cash .....	Encaisse .....	11.8	1.7	12.1	3.1	.4	.5
3	Government Securities .....	Titres du gouvernement .....	.7		.9	.4		
4	Other Securities .....	Autres titres .....	12.8	17.1	7.1	1.9	.5	.4
5	Due from Shareholders .....	Dû par actionnaires .....	.8	.1	.5	4.0	.1	.1
6	Accounts Receivable .....	Comptes à recevoir .....	10.3	5.2	22.0	4.6		.8
7	Inventories .....	Inventaires .....	36.6	27.6	28.8	6.5	.2	1.3
8	Land .....	Terrains .....	46.0	41.3	53.4	7.2	.1	.1
9	Buildings and Equipment .....	Bâtiments et matériel .....	102.9	80.9	116.6	50.2	6.1	6.8
10	Investment in Affiliates .....	Investissement en filiales .....	8.5	30.1	20.1	5.2		1.3
11	Intangibles .....	Actif intangible .....	2.4	2.7	2.7	1.6	.1	
12	Other Assets .....	Autre actif .....	4.0	4.4	16.4	3.3	.1	2.9
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	40.5-	18.3-	71.2-	28.5-	2.1-	3.9-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	196.2	192.8	209.3	59.7	5.5	10.2
	Liabilities	Passif						
15	Bank Loans .....	Emprunts en banque .....	21.0	37.0	20.7	10.9	.6	1.3
16	Accounts Payable .....	Comptes à payer .....	13.9	8.7	14.0	7.6	.2	1.5
17	Tax Liabilities .....	Impôts à payer .....	2.1		11.1	.1		
18	Due to Shareholders .....	Dû aux actionnaires .....	47.4	34.3	15.6	6.1	.8	.5
19	Deferred Income .....	Revenu différé .....		1.5	.4	1.4		
20	Mortgage Debt .....	Dettes hypothécaires .....	9.5	16.1	2.5	1.1	.1	2.3
21	Other Funded Debt .....	Autre dette fondée .....	23.0	9.6	8.8	2.1	.7	
22	Other Liabilities .....	Autre passif .....	12.6	24.3	37.8	18.8	.9	1.4
23	Preferred Stock .....	Actions privilégiées .....	16.4	23.1	5.8	2.9	1.0	.4
24	Common Stock .....	Actions ordinaires .....	15.6	24.9	36.2	3.2	.9	.9
25	Surplus .....	Surplus .....	49.4	24.7	58.8	12.1	1.5	2.3
26	Less Deficit .....	Moins déficit .....	14.8-	11.4-	2.4-	6.6-	1.1-	.4-
	Revenues	Recettes						
27	Sales .....	Ventes .....	183.9	77.0	247.0	93.6	5.9	10.6
28	Rents Received .....	Loyers reçus .....	.9	.5	.2	.5		.2
29	Bond Interest Received .....	Intérêts obligataires reçus .....			.1			
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.2	.2				
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.1	.7	.4			
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.2	.4	3.0	1.5		.1
34	Total Revenues .....	Total des recettes .....	186.4	78.8	250.7	95.6	5.9	10.9
	Expenses	Dépenses						
35	Cost of Sales .....	Coût des ventes .....	119.6	54.5	161.1	70.6	3.1	8.0
36	Rents Paid .....	Loyers payés .....	1.3	.6	.5	.3		.1
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.3	.2				
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.2	.9				.1
39	Other Interest Paid .....	Autres intérêts payés .....	2.0	2.6	2.5	1.2	.1	.2
40	Capital Cost Allowance .....	Allocation de coût en capital .....	6.8	3.2	15.2	6.2	.1	.4
41	Depletion .....	Épuisement .....			2.6	.2		
42	Charitable Donations .....	Dons de charité .....		.1				
43	Pension Contributions .....	Contrib. caisse de pension .....	.2		.1	.1		
44	Group Insurance Contributions .....	Contrib. assurance collective .....	.1			.1		
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	42.5	26.0	42.4	21.8	2.3	2.6
47	Total Expenses .....	Total des dépenses .....	173.1	88.1	224.6	100.4	5.6	11.4
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	13.3	9.4-	26.1	4.8-	.4	.5-
49	Total Tax Declared .....	Impôt total déclaré .....	2.2		8.4			
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	1.7		6.8			
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.4		1.6			
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.5		.3			
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	1.0	.4	2.9	.1		.1
54	Capital Expenditures .....	Immobilisations .....	10.7	9.0	25.1	8.5	.1	.3

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MINING, QUARRYING AND OIL WELLS											
DIVISION INDUSTRIELLE: MINES, CARRIÈRES ET Puits D'HUILE											
Gold Mining <i>Mines d'or</i>		Other Metal Mining <i>Mines, autres métaux</i>		Coal Mines <i>Mines de charbon</i>		Oil and Natural Gas <i>Huile et gaz naturel</i>		Other Non-Metal Mines <i>Autres mines non-métallifères</i>		Quarries <i>Carrières</i>	
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
30	85	44	216	18	44	156	424	21	34	183	113
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16.2	13.0	48.6	37.4	.5	1.1	9.8	51.8	22.0	2.6	2.9	1.2
25.1	2.6	111.3	6.4		.9	2.4	12.4	3.7		.2	
172.3	46.2	183.4	136.3	3.8	8.4	14.4	132.8	24.7	5.9	3.1	2.5
		.2	.1				.2			.1	
5.7	4.6	97.2	43.4	4.2	11.5	19.5	88.0	20.5	5.1	11.4	10.9
7.4	5.2	194.5	98.7	6.3	6.5	32.6	21.1	22.8	4.3	4.5	4.0
23.7	29.1	337.2	102.8	15.4	17.6	157.7	994.5	31.6	5.3	18.8	7.6
98.9	88.3	1,197.6	1,072.5	45.8	55.0	536.9	630.8	188.2	37.7	68.5	35.1
48.1	61.3	726.4	148.9	7.4	3.2	45.7	270.3	62.2	16.4	9.5	1.6
	.1	1.0	2.2		.3	.2	2.1		.5	.9	.2
7.8	21.0	74.1	412.3	3.0	1.8	77.6	675.6	10.2	8.6	1.8	1.4
92.8-	78.8-	844.0-	391.7-	29.1-	39.1-	364.3-	469.1-	128.5-	15.6-	48.4-	16.4-
312.4	192.7	2,127.6	1,669.2	57.3	67.2	532.3	2,410.5	257.4	70.8	73.2	48.2
3.7	.8	8.3	195.4	1.6	6.7	6.6	97.9	5.8	6.0	10.0	5.3
3.8	5.0	64.6	39.4	3.1	5.5	16.5	71.0	6.7	2.8	7.2	5.8
1.9	.5	85.4	5.2	1.3	.7	6.7	1.4	10.3	.1	1.8	.2
	.4		8.7	.2	.8	.8	15.2	.3	.8	3.2	2.2
	.3	19.0	56.3		.4	.2	4.1	.1			
		.3	2.3		.1	.1	2.3	.1	.1	2.7	.8
	1.3	141.0	173.2	.1	9.9	28.8	207.3	.9	3.4	3.5	6.8
5.1	7.6	162.8	321.6	13.1	7.0	192.7	1,062.2	28.6	16.2	10.9	18.9
	2.0	.5	29.1	7.1	5.2	5.1	170.0	11.2	5.3	7.0	2.0
76.8	110.6	355.2	491.4	11.8	18.1	129.5	627.4	39.9	13.1	4.4	4.4
222.5	83.9	1,292.2	412.3	19.7	13.9	151.2	457.7	153.8	23.3	23.9	4.8
1.4-	19.7-	1.4-	65.7-	.7-	1.3-	5.8-	306.1-	.3-	.3-	1.5-	3.0-
79.9	57.9	1,147.4	540.7	44.6	49.1	389.3	508.3	167.6	35.8	75.3	45.0
	.3	1.7	1.2		.1	.9	.3	.1		.2	
1.2	.3	8.4	.2		.1	.1	.1	.2		.1	
		.1	.2								
.1		.2	.5								
22.5	3.6	93.5	2.8	.1	.2	.8	5.8	.8	.7	.7	.1
21.1-	3.8-	149.9-	118.6-	.1	.2-	2.4	33.7	1.4	.5-	.1-	.1
82.7	58.3	1,101.3	427.0	44.8	49.2	393.6	548.2	170.1	36.0	76.2	45.2
29.4	38.5	606.3	174.1	33.4	39.4	183.8	168.1	95.8	24.1	41.5	33.1
.1	.1	.8	1.5			2.4	4.2	.3	.2	.2	
		3.4	5.1		.2	1.4	7.7	.2	.1	.2	.2
		.1	.1				.2			.1	
	.1	.7	15.3	.5	.6	3.3	10.3	.2	.9	1.1	.5
2.8	2.0	93.2	46.3	5.1	2.0	26.7	39.8	13.2	7.2	6.3	3.1
8.4	5.0	85.8	.5	.8	.6	8.1	1.3	13.0	.1	1.2	.1
.1		2.7	.1					.1			
.3	.1	5.7	.3	.1	.9	1.3	.1	1.5	.1	.2	
.3	.1	.3	.1			.5	.6	.6		.1	.1
2.9	3.6	13.4	18.0	.1	.2	20.2	204.9	.4	1.3		
29.4	12.8	107.0	172.8	2.6	6.0	123.7	116.9	17.0	5.5	18.1	9.7
73.7	62.1	919.3	434.2	42.7	50.0	371.5	553.4	142.3	39.4	68.9	46.9
9.0	3.8-	182.0	7.2-	2.1	.7-	22.1	5.2-	27.8	3.4-	7.3	1.8-
2.1		80.0		.3		9.7		11.3		2.0	
2.1		74.4		.2		8.0		11.0		1.9	
		5.6		.1		1.6		.3			
.4		12.3				.1		2.4		.5	
21.0	8.7	199.7	30.2	.9	.3	7.1	15.0	28.8	4.5	1.0	
1.9	6.8	73.4	86.9	10.9	3.5	34.6	214.6	25.0	3.2	10.4	7.5



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MINING, QUARRYING AND OIL WELLS - (Concluded)					
			DIVISION INDUSTRIELLE: MINES, CARRIÈRES ET Puits D'HUILE - (Fin)					
			Mining Unclassified Mines, non classées		Prospecting and Contract Drilling Prospection et forage à forfait		TOTAL	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			42	121	227	192	721	1,229
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	\$	\$	\$	\$	\$	\$
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	.4	3.5	7.7	1.3	108.1	111.9
4	Government Securities .....	Titres du gouvernement .....		3.8	.1		142.8	26.2
5	Other Securities .....	Autres titres .....	.1	6.1	1.7	6.5	403.5	344.6
6	Due from Shareholders .....	Dû par actionnaires .....			.2	.2	.6	.5
7	Accounts Receivable .....	Comptes à recevoir .....	.7	.3	20.7	11.9	179.9	175.8
8	Inventories .....	Inventaires .....	.5	.3	6.3	1.8	274.9	141.9
9	Land .....	Terrains .....	2.5	21.6	1.5	5.6	588.5	1,184.3
10	Buildings and Equipment .....	Bâtiments et matériel .....	10.7	17.1	105.5	44.2	2,252.0	1,980.5
11	Investment in Affiliates .....	Investissement en filiales .....		.9	12.7	6.7	912.1	509.3
12	Intangibles .....	Actif intangible .....		.3	.3	1.1	2.3	6.7
13	Other Assets .....	Autre actif .....	1.2	38.3	3.9	4.4	179.6	1,163.3
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréciation et épuisement .....	7.8-	1.5-	60.4-	23.8-	1,575.3-	1,035.9-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	8.4	90.8	100.2	59.9	3,469.0	4,609.1
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	.3	.6	9.8	9.7	46.1	322.5
17	Accounts Payable .....	Comptes à payer .....	.3	1.0	15.4	8.8	117.7	139.4
18	Tax Liabilities .....	Impôts à payer .....	.1		2.3	.1	109.8	8.1
19	Due to Shareholders .....	Dû aux actionnaires .....		.1	5.1	1.6	9.6	29.9
20	Deferred Income .....	Revenu différé .....				1.2	19.4	62.2
21	Mortgage Debt .....	Dettes hypothécaires .....			2.3		5.6	5.6
22	Other Funded Debt .....	Autre dette fondée .....	3.2	25.7	8.8	4.9	186.5	432.5
23	Other Liabilities .....	Autre passif .....		19.6	15.4	14.4	428.6	1,467.5
24	Preferred Stock .....	Actions privilégiées .....	2.4		1.9	1.8	35.1	215.4
25	Common Stock .....	Actions ordinaires .....	24.2	65.8	8.8	21.6	650.7	1,352.5
26	Surplus .....	Surplus .....	1.0	4.3	30.9	13.3	1,895.1	1,013.4
27	Less Deficit .....	Moins déficit .....	23.3-	26.3-	.7-	17.6-	35.0-	440.0-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	4.9	1.9	146.6	54.2	2,055.5	1,292.7
29	Rents Received .....	Loyers reçus .....			.1		3.0	1.8
30	Bond Interest Received .....	Intérêts obligataires reçus .....		.2			10.1	1.0
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....					.1	.3
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....					.4	.5
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....				.1	118.4	13.2
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....		.3	1.3	.8	165.9-	88.3-
34	Total Revenues .....	Total des recettes .....	4.9	2.3	147.9	55.1	2,021.5	1,221.3
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	3.2	.3	96.6	34.1	1,090.0	511.7
37	Rents Paid .....	Loyers payés .....		.1	.6	.5	4.4	6.5
38	Bond Interest Paid .....	Intérêts obligataires payés .....			.2		5.3	13.3
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....			.1		.2	.3
40	Other Interest Paid .....	Autres intérêts payés .....			1.0	.7	6.9	28.4
41	Capital Cost Allowance .....	Allocation de coût en capital .....	.7	1.2	10.8	4.7	158.8	106.4
42	Depletion .....	Épuisement .....	.1				117.3	7.6
43	Charitable Donations .....	Dons de charité .....					3.0	.1
44	Pension Contributions .....	Contrib., caisse de pension .....			.8		10.0	1.4
45	Group Insurance Contributions .....	Contrib., assurance collective .....					1.9	.3
46	Write-off Mine Development .....	Amortissement, aménagement minier .....		.2	.6	1.8	37.6	230.0
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	.4	.6	26.2	15.2	324.5	339.5
47	Total Expenses .....	Total des dépenses .....	4.6	2.4	136.9	57.1	1,760.0	1,245.5
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	.3	.1-	11.0	2.0-	261.6	24.2-
49	Total Tax Declared .....	Impôt total déclaré .....	.1		4.2		109.6	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	.1		3.5		101.2	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....			.8		8.4	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....			.1		15.8	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	.5		1.6		260.5	58.7
54	Capital Expenditures .....	Immobilisations .....	.7	16.7	22.8	9.6	179.7	348.8

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING DIVISION INDUSTRIELLE: FABRICATION												
Slaughtering and Meat Packing <i>Abattoirs et conserverie de viande</i>		Dairy Products <i>Produits laitiers</i>		Fish Products <i>Produits du poisson</i>		Fruit & Vegetable Canners and Preservers <i>Conserveries &amp; confiseries de fruits &amp; légumes</i>		Grain Mill Products <i>Produits de meunerie</i>		Bakery Products <i>Produits de boulangerie</i>		
Profit 201	Loss - Perte 64	Profit 491	Loss - Perte 72	Profit 76	Loss - Perte 21	Profit 124	Loss - Perte 39	Profit 188	Loss - Perte 94	Profit 443	Loss - Perte 149	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
9.5	1.4	19.2	.4	1.5	.6	2.8	.7	4.9	.6	24.7	1.1	1
.2		3.5				.6		.1		.2		2
6.3	.1	11.0	.2	2.8	2.2	6.9	.1	9.9	.7	9.4	.5	3
.3		1.2			.2			1.5		.3		4
60.6	6.8	38.8	2.6	8.2	8.7	13.5	1.8	68.5	7.4	18.3	2.2	5
81.3	8.6	55.4	5.1	22.1	17.6	65.0	6.1	87.7	3.9	19.7	2.1	6
4.7	.8	7.8	.5	.6	.5	3.1	.1	8.1	.6	5.1	.6	7
189.7	45.6	227.6	14.9	54.0	47.7	90.1	6.8	149.6	12.4	179.5	27.6	8
16.9	4.2	16.5	2.8	4.7	10.8	12.4	1.7	43.8	1.3	98.9		9
2.4	.2	8.3	.5	.3		4.5	.1	1.1	.2	7.4	.4	10
6.3	.8	9.8	.8	7.3	6.2	4.3	.1	5.5	.2	4.4	.5	11
115.0-	25.3-	122.9-	6.6-	32.5-	26.8-	48.1-	2.6-	86.3-	5.6-	97.2-	14.6-	12
												13
263.0	43.3	276.1	21.0	69.0	67.7	155.1	15.0	294.3	21.9	270.7	21.3	14
34.4	10.4	16.2	5.4	12.7	15.7	22.1	3.7	28.5	4.7	6.7	1.0	15
35.0	4.8	34.3	2.8	6.6	11.8	13.1	1.8	35.5	3.5	33.2	3.4	16
7.6	.1	7.0		.5	.2	2.7		7.6		4.0	.1	17
5.8	2.0	8.2	.2	1.1		2.0	.3	6.0	1.4	5.4	1.2	18
		1.2	.1		.1			6.3			.1	19
4.2	1.7	5.8	.6	1.7	3.8	2.0	.4	1.6	.2	2.9	.4	20
2.6	2.9	8.4	3.1	1.4	6.0	10.5	1.6	14.1	1.1	46.6	.4	21
13.5	5.1	23.8	2.7	11.7	6.0	10.5	3.9	43.6	3.4	32.6	4.5	22
7.2	3.3	13.1	.2	1.6	1.3	5.0	.9	11.6	1.0	27.9	1.7	23
21.7	4.6	33.6	3.5	5.9	7.9	15.8	.7	25.1	1.4	34.8	4.8	24
131.5	11.4	125.5	3.4	26.2	17.7	71.4	2.1	114.7	5.4	77.2	4.5	25
.5-	3.1-	1.0-	1.0-	.4-	2.8-		.4-	.2-	.3-	.5-	.8-	26
1,370.2	145.9	805.0	56.5	132.8	83.2	208.6	23.4	835.2	52.1	409.3	52.5	27
.4	.1	.5	.3	.2		.1		.1		.6		28
		.2										29
		.1						.1		.1		30
.1		.1						1.4				31
6.3		.9	.1	.5	.4	.1		1.0		9.8		32
4.9-	.3	1.4		.4	.8	2.2	.2	.4	1.7	5.1-	.2	33
1,372.1	146.3	808.3	56.9	133.9	84.5	211.1	23.5	838.2	53.8	414.7	52.7	34
1,163.2	129.9	630.7	43.3	107.5	70.6	160.8	20.6	719.5	45.3	268.5	31.6	35
.9	.1	2.3	.2	.5	.1	.9	.1	.9	.1	4.0	.6	36
.1	.1	.3	.1		.2	.3	.1	1.1		2.4		37
.2	.1	.2		.1	.1	.2		.1		.2		38
1.7	.6	1.7	.3	1.4	1.3	1.6	.2	3.1	.3	2.4	.2	39
13.8	2.3	16.1	1.1	3.5	4.3	5.8	.3	12.1	1.2	13.2	.9	40
												41
.4		.2		.1		.1		.2		.2		42
1.8	.4	1.5		.1	.1	.2		1.4		1.4	.1	43
.7	.1	.8		.1	.1	.1		.2	.1	.5		44
												45
166.8	15.2	125.7	12.4	17.3	10.1	29.5	2.6	76.6	8.1	103.1	20.2	46
1,349.7	148.7	779.6	57.5	130.6	86.9	199.5	24.0	815.2	55.0	396.0	53.6	47
22.4	2.4-	28.8	.5-	3.3	2.4-	11.6	.4-	23.0	1.2-	18.7	.9-	48
8.0		10.5		1.1		3.8		8.8		7.0		49
7.4		10.0		.9		3.7		8.2		6.5		50
.6		.5		.2		.2		.6		.6		51
1.4		2.1				.7		1.3		1.1		52
3.4	.1	7.1		.5	1.1	1.1		10.1		18.1		53
20.8	5.2	19.4	2.0	4.2	7.8	7.6	.9	10.6	2.4	16.6	1.9	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Confectionery <i>Confiserie</i>		Miscellaneous Foods <i>Aliments divers</i>		Soft Drinks <i>Eaux gazeuses</i>	
			Profit	Loss - <i>Perte</i>	Profit	Loss - <i>Perte</i>	Profit	Loss - <i>Perte</i>
1	No. Profit Co's / Loss Co's	Nbre de C'ies à profit / C'ies à perte	50	45	165	101	268	34
2	Assets	Actif	\$	\$	\$	\$	\$	\$
3	Cash	Encaisse	4.9	.5	19.5	11.9	10.6	.1
4	Government Securities	Titres du gouvernement			1.8		1.5	
5	Other Securities	Autres titres	8.5		26.2	28.7	8.9	.3
6	Due from Shareholders	Dû par actionnaires			.2	.3	.3	.1
7	Accounts Receivable	Comptes à recevoir	13.3	3.1	58.6	8.4	13.1	1.0
8	Inventories	Inventaires	25.3	5.9	128.8	28.6	17.9	1.6
9	Land	Terrains	1.4	.2	6.5	2.9	5.2	.1
10	Buildings and Equipment	Bâtiments et matériel	80.2	16.0	296.4	60.8	138.4	5.7
11	Investment in Affiliates	Investissement en filiales	10.4	2.5	40.4	4.8	8.4	.8
12	Intangibles	Actif intangible	.1	.3	1.7	2.0	3.9	.1
13	Other Assets	Autre actif	1.7	.5	7.6	1.8	4.8	.3
14	Less Deprec. and Deplet. Reserve	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup>	38.2-	2.8-	141.1-	27.8-	61.2-	2.8-
15	Total Assets (or Liabilities)	Actif (ou passif) total	107.5	26.3	446.6	122.6	151.8	7.3
16	Liabilities	Passif						
17	Bank Loans	Emprunts en banque	7.4	3.3	19.2	9.2	7.8	1.3
18	Accounts Payable	Comptes à payer	6.4	2.6	47.9	10.1	13.4	1.0
19	Tax Liabilities	Impôts à payer	2.5	.1	14.3	.1	3.3	
20	Due to Shareholders	Dû aux actionnaires	.5	.4	2.2	.6	3.2	.4
21	Deferred Income	Revenu différé		.1	.3		3.4	.5
22	Mortgage Debt	Dettes hypothécaires	.3		1.8	1.2	6.7	
23	Other Funded Debt	Autre dette fondée	2.4	1.3	21.6	3.9	2.7	.8
24	Other Liabilities	Autre passif	26.2	14.4	56.4	38.2	14.4	.9
25	Preferred Stock	Actions privilégiées	4.3	1.1	11.8	6.0	7.6	
26	Common Stock	Actions ordinaires	9.9	3.5	52.3	18.4	10.8	2.6
27	Surplus	Surplus	48.6	3.0	219.0	47.3	79.4	2.0
28	Less Deficit	Moins déficit	.8-	3.5-	.1-	12.6-	.9-	2.3-
29	Revenues	Recettes						
30	Sales	Ventes	146.5	21.4	800.5	119.3	221.6	12.1
31	Rents Received	Loyers reçus			.2	.1	.4	
32	Bond Interest Received	Intérêts obligataires reçus			.2		.1	
33	Mortgage Interest Received	Intérêts hypothécaires reçus			20.9			
34	Foreign Dividends Received	Dividendes étrangers reçus			.6			
35	Canadian Dividends Received	Dividendes canadiens reçus	.2		1.1	5.2		.4
36	Other Revenues and Adjustments	Autres recettes et redressements	.2		2.6	4.6-	1.5	.4-
37	Total Revenues	Total des recettes	147.1	21.5	826.0	119.9	223.7	12.2
38	Expenses	Dépenses						
39	Cost of Sales	Coût des ventes	98.1	16.2	603.9	92.9	108.3	6.9
40	Rents Paid	Loyers payés	1.0	.4	2.0	.8	1.0	.1
41	Bond Interest Paid	Intérêts obligataires payés	.1	.1	1.1	.2	.1	
42	Mortgage Interest Paid	Intérêts hypothécaires payés	.1		.1		.3	
43	Other Interest Paid	Autres intérêts payés	.9	.7	2.4	1.2	.9	.1
44	Capital Cost Allowance	Allocation de coût en capital	5.4	.5	19.8	2.8	10.8	.2
45	Depletion	Épuisement						
46	Charitable Donations	Dons de charité	.1		.6	.1	.2	
47	Pension Contributions	Contrib., caisse de pension	.3		2.1	.4	.4	.2
48	Group Insurance Contributions	Contrib., assurance collective	.1		.5	.1	.3	
49	Write-off Mine Development	Amortissement, aménagement minier						
50	Other Expenses and Adjustments	Autres dépenses et redressements	31.4	5.6	139.2	26.2	78.3	5.2
51	Total Expenses	Total des dépenses	137.5	23.5	771.6	124.7	200.6	12.7
52	Current Year Profit (Loss)	Profit (perte) d'année courante	9.6	2.0-	54.4	4.7-	23.1	.5-
53	Total Tax Declared	Impôt total déclaré	3.7		22.6		8.4	
54	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	3.6		21.1		8.0	
55	Provincial Income Tax	Impôt provincial sur le revenu	.1		1.5		.4	
56	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	.7		3.5		1.8	
57	Cash Dividends Paid	Dividendes payés en espèces	3.2		18.2	3.6	6.1	
58	Capital Expenditures	Immobilisations	5.2	1.2	26.2	7.1	21.5	.8



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - Suite)												
Distilleries & Wineries - Fab. d'alcool et de vin		Breweries - Brasseries		Group 1 - Sub-Total - Groupe 1 - Total partiel		Tobacco and Tobacco Products - Tabac et produits du tabac		Group 2 - Sub-Total - Groupe 2 - Total partiel		Rubber Products - Articles en caoutchouc		
Profit 41	Loss-Perte 6	Profit 37	Loss-Perte 6	Profit 2,084	Loss-Perte 619	Profit- 17	Loss-Perte 5	Profit 17	Loss-Perte 5	Profit 68	Loss-Perte 23	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
4.9		21.3		123.7	17.3	36.1	.1	36.1	.1	6.2	.9	2
1.6		.1		9.6	.1					.3		3
7.5		18.2		115.6	32.9	16.3		16.3		11.4	.1	4
				3.8	1.0					.1		5
16.4		26.1		335.5	42.1	15.3	5.2	15.3	5.2	73.4	9.8	6
169.9		41.0		713.9	79.4	117.3	11.7	117.3	11.7	116.8	15.3	7
3.3		16.5		62.1	6.3	2.7	.1	2.7	.1	5.8	.4	8
150.5		298.8		1,854.8	237.6	92.9	8.2	92.9	8.2	229.6	33.5	9
95.6		121.5		469.6	29.0	139.8	10.8	139.8	10.8	12.3	7.5	10
7.0		1.4		38.3	3.7	2.6		2.6		.6	1.5	11
4.3		13.6		69.7	11.2	6.9	.8	6.9	.8	5.7	.4	12
70.0-		147.3-		959.9-	114.3-	68.0-	1.7-	68.0-	1.7-	146.3-	18.5-	13
391.1		411.2		2,836.6	346.3	361.8	35.1	361.8	35.1	315.7	51.0	14
11.7		4.4		171.2	54.9	25.3	3.1	25.3	3.1	19.2	11.0	15
29.1		11.7		266.1	41.8	9.4	.7	9.4	.7	42.8	6.5	16
24.1		21.1		94.7	.8	29.4	3.0	29.4	3.0	10.2	.4	17
.1				34.6	6.6	.1		.1		.9	.1	18
.7				12.0	.8					.2		19
.1				26.9	8.3	.2		.2		.2	1.0	20
11.6		35.0		156.9	21.2	7.7		7.7		18.0	2.4	21
129.7		119.1		481.4	79.0	111.6	3.9	111.6	3.9	32.9	12.2	22
7.7		8.3		106.1	15.5	7.6	.1	7.6	.1	8.8	1.3	23
43.6		53.1		306.5	47.4	80.3	27.9	80.3	27.9	45.9	10.8	24
132.7		158.4		1,184.6	96.8	93.0	.1	93.0	.1	136.4	7.4	25
				4.4-	26.6-	2.8-	3.8-	2.8-	3.8-		1.9-	26
317.6		327.3		5,574.7	566.5	387.8	48.4	387.8	48.4	465.6	64.0	27
.4		.1		3.2	.6					.1		28
		.2		.9								29
				21.3								30
.7		.4		3.2								31
2.8		8.0		30.7	6.1	3.8		3.8		.8	.9	32
6.4		4.1-		1.1	1.9-	1.8	.5	1.8	.5	.3	.3-	33
327.9		332.0		5,635.0	571.4	393.5	48.8	393.5	48.8	466.9	64.6	34
189.1		157.4		4,207.1	457.3	330.3	40.5	330.3	40.5	341.7	52.0	35
.6		1.5		15.6	2.4	.3	.1	.3	.1	2.9	.6	36
.7		1.9		8.1	.8	.3		.3		.2	.1	37
				1.5	.3							38
5.3		3.1		24.4	5.0	2.1	.4	2.1	.4	1.7	.7	39
10.4		15.6		126.7	13.5	6.7	.3	6.7	.3	16.9	1.2	40
												41
.4		1.2		3.7	.2	1.1		1.1		.3		42
.5		1.4		11.1	1.2	.8		.8		2.3	.3	43
.3		.8		4.4	.3	.4	.1	.4	.1	.4		44
												45
40.6		104.9		913.4	105.5	17.9	7.5	17.9	7.5	74.6	10.2	46
248.0		287.9		5,316.2	586.6	359.9	49.1	359.9	49.1	440.9	65.3	47
79.9		44.1		318.8	15.1-	33.6	.2-	33.6	.2-	25.9	.7-	48
33.1		19.4		126.5		12.6		12.6		10.4		49
32.3		17.8		119.4		12.6		12.6		10.1		50
.8		1.6		7.1						.3		51
6.7		2.6		22.1		3.1		3.1		2.3		52
20.9		37.6		126.2	4.9	9.2		9.2		2.3	.2	53
13.8		14.6		160.4	29.4	6.2	2.8	6.2	2.8	25.6	2.7	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Group 3 - Sub-Total Groupe 3 - Total partiel		Boots and Shoes Chaussures et souliers		Other Leather Products Autres articles en cuir	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	68	23	118	54	161	36
<b>Assets</b>								
2	Cash .....	Encaisse .....	6.2	.9	3.2	.1	2.0	.1
3	Government Securities .....	Titres du gouvernement .....	.3				.2	
4	Other Securities .....	Autres titres .....	11.4	.1	.9	.2	1.8	.1
5	Due from Shareholders .....	Dû par actionnaires .....	.1			.1	.5	
6	Accounts Receivable .....	Comptes à recevoir .....	73.4	9.8	26.5	6.5	14.7	.8
7	Inventories .....	Inventaires .....	116.8	15.3	37.9	8.1	22.1	1.0
8	Land .....	Terrains .....	5.8	.4	1.0	.7	.5	.2
9	Buildings and Equipment .....	Bâtiments et matériel .....	229.6	33.5	26.2	10.6	22.6	8.2
10	Investment in Affiliates .....	Investissement en filiales .....	12.3	7.5	5.8	.2	4.3	1.4
11	Intangibles .....	Actif intangible .....	.6	1.5	.6	.2	1.2	.1
12	Other Assets .....	Autre actif .....	5.7	.4	2.6	.5	1.1	.3
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	146.3-	18.5-	14.7-	5.3-	14.3-	2.9-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	315.7	51.0	90.0	21.9	56.8	9.1
<b>Liabilities</b>								
15	Bank Loans .....	Emprunts en banque .....	19.2	11.0	14.6	5.6	8.5	1.2
16	Accounts Payable .....	Comptes à payer .....	42.8	6.5	13.9	3.5	7.1	.5
17	Tax Liabilities .....	Impôts à payer .....	10.2	.4	2.5	.3	1.9	
18	Due to Shareholders .....	Dû aux actionnaires .....	.9	.1	1.5	1.9	.8	.1
19	Deferred Income .....	Revenu différé .....	.2					
20	Mortgage Debt .....	Dettes hypothécaires .....	.2	1.0	1.4	.4	.1	1.8
21	Other Funded Debt .....	Autre dette fondée .....	18.0	2.4	1.7	6.5	.9	1.2
22	Other Liabilities .....	Autre passif .....	32.9	12.2	14.0	2.0	14.2	.8
23	Preferred Stock .....	Actions privilégiées .....	8.8	1.3	3.1	1.1	3.3	.7
24	Common Stock .....	Actions ordinaires .....	45.9	10.8	5.9	1.9	3.8	.8
25	Surplus .....	Surplus .....	136.4	7.4	33.2	1.2	22.0	2.1
26	Less Deficit .....	Moins déficit .....		1.9-	1.7-	2.6-	5.9-	.1-
<b>Revenues</b>								
27	Sales .....	Ventes .....	465.6	64.0	173.0	34.4	112.9	9.9
28	Rents Received .....	Loyers reçus .....	.1		.1	.3	.1	.2
29	Bond Interest Received .....	Intérêts obligataires reçus .....						
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....						
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.8	.9	.1			
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.3	.3-	.7		.3	
34	Total Revenues .....	Total des recettes .....	466.9	64.6	173.8	34.7	113.3	10.1
<b>Expenses</b>								
35	Cost of Sales .....	Coût des ventes .....	341.7	52.0	133.7	28.0	88.0	7.9
36	Rents Paid .....	Loyers payés .....	2.9	.6	1.8	.5	.9	.1
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.2	.1	.1			
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....			.1			.1
39	Other Interest Paid .....	Autres intérêts payés .....	1.7	.7	1.1	.7	.8	.1
40	Capital Cost Allowance .....	Allocation de coût en capital .....	16.9	1.2	2.1	.3	1.6	.4
41	Depletion .....	Épuisement .....						
42	Charitable Donations .....	Dons de charité .....	.3		.1			
43	Pension Contributions .....	Contrib., caisse de pension .....	2.3	.3	.4		.3	.1
44	Group Insurance Contributions .....	Contrib., assurance collective .....	.4		.4		.2	
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	74.6	10.2	27.8	6.9	15.8	2.0
47	Total Expenses .....	Total des dépenses .....	440.9	65.3	167.6	36.4	107.6	10.7
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	25.9	.7-	6.2	1.7-	5.7	.6-
49	Total Tax Declared .....	Impôt total déclaré .....	10.4		1.9		1.7	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	10.1		1.9		1.7	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3					
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	2.3		.5		.4	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	2.3	.2	.5		3.7	.6
54	Capital Expenditures .....	Immobilisations .....	25.6	2.7	2.9	.4	1.6	1.3

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Group 4 - Sub-Total Groupe 4 - Total partiel		Cotton Goods Cotonnades		Woollen Goods Lainages		Miscellaneous Textile Products Textiles divers		Group 5 - Sub-Total Groupe 5 - Total partiel		Hosiery and Knit Goods Bonneterie et tricotés		
Profit 279	Loss - Perte 90	Profit 22	Loss - Perte 6	Profit 34	Loss - Perte 6	Profit 481	Loss - Perte 104	Profit 537	Loss - Perte 104	Profit 215	Loss - Perte 85	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5.2	.2	.5		.1		17.1	.7	17.7	.7	2.8	.4	2
.2		2.5				12.8		15.4		.1		3
2.7	.3	13.4		.6		26.2	7.5	40.1	7.5	5.5	1.3	4
.5	.1					.1	.6	.1	.6	.1		5
41.1	7.3	25.3		7.0		106.9	17.7	139.2	17.7	29.4	3.4	6
60.1	9.1	47.8		13.9		157.0	38.4	218.6	38.4	42.8	7.2	7
1.5	.9	2.8		.2		3.6	1.1	6.7	1.1	1.1	.1	8
48.9	18.8	153.0		25.2		426.7	49.6	605.0	49.6	80.5	9.4	9
10.2	1.6	24.8		1.2		49.8	10.9	75.8	10.9	8.3	.1	10
1.8	.3					2.5	.4	2.6	.4	.9	.1	11
3.6	.9	2.1		.8		12.2	3.1	15.0	3.1	2.3	.4	12
29.0-	8.2-	115.8-		16.4-		222.3-	23.5-	354.4-	23.5-	49.2-	4.7-	13
146.8	31.1	156.5		32.7		592.7	106.4	781.9	106.4	124.6	17.6	14
23.1	6.8	9.4		7.4		52.3	19.3	69.2	19.3	19.4	5.3	15
21.1	4.0	15.6		5.8		59.5	15.9	80.8	15.9	19.8	2.4	16
4.4	.3	6.7		.5		16.3	.6	23.5	.6	2.5	.3	17
2.3	2.0	.4		1.1		2.6	.9	4.1	.9	2.8	2.3	18
1.5	2.2					.3		.3				19
2.5	7.7	9.1		.1		5.3	.4	5.4	.4	1.5	.2	20
28.2	2.9	5.9		2.8		43.6	4.6	55.5	4.6	3.9	.1	21
6.4	1.8	9.0		3.2		85.5	38.9	94.6	38.9	12.2	2.3	22
9.8	2.7	30.8		2.4		28.0	8.8	39.4	8.8	6.5	1.6	23
55.2	3.4	69.8		1.4		111.6	6.8	143.9	6.8	12.5	2.4	24
7.6-	2.7-	.2-		8.0		185.6	14.9	267.4	14.9	44.4	1.9	25
						1.8-	4.6-	2.1-	4.6-	.8-	1.3-	26
285.8	44.3	247.0		56.0		764.4	118.8	1,067.5	118.8	213.0	25.6	27
.2	.5	.1		.2		.7		.9		.5		28
		.1				.2		.3				29
						.1		.2				30
.1		2.9		.1		4.0	.4	7.0	.4	.2		31
.9	.1	.2				.8-	.2	.7-	.2	.3	.1	32
287.1	44.9	250.3		56.3		768.6	119.4	1,075.2	119.4	214.0	25.7	33
221.6	35.9	199.0		44.7		576.7	101.2	820.4	101.2	167.0	21.6	34
2.7	.6	.8		.2		4.6	1.2	5.5	1.2	2.2	.4	35
.1		.5		.1		2.4	.1	3.0	.1	.1		36
.1	.1					.3	.2	.3	.2			37
1.9	.7	.7		.8		4.3	1.4	5.8	1.4	1.5	.4	38
3.7	.7	9.3		2.0		29.9	4.2	41.1	4.2	6.3	1.2	39
						.6		.9		.1		40
.1		.2		.1		2.3	.3	3.3	.3	.9		41
.7	.2	.9		.1		1.1	.1	1.4	.1	.4		42
.6	.1	.2				.1		.1				43
43.6	8.9	21.3		6.5		95.0	13.9	122.7	13.9	29.0	3.6	44
275.2	47.2	232.8		54.5		717.2	122.6	1,004.5	122.6	207.6	27.3	45
												46
11.9	2.3-	17.5		1.8		51.5	3.1-	70.7	3.1-	6.5	1.6-	47
3.6		7.0		.5		15.1		26.6		1.5		48
3.5		6.9		.5		18.5		25.8		1.4		49
.1		.2				.6		.8		.1		50
1.0		1.6		.1		4.2		5.9		.4		51
4.2	.6	6.7		.3		17.4	.2	24.4	.2	.9		52
4.6	1.7	9.3		2.2		34.7	13.6	46.3	13.6	6.4	.6	53
												54



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Group 6 - Sub-Total Groupe 6 - Total partiel	Men's, Women's and Children's Clothing Vêtements pour hommes, femmes et enfants	Fur Goods Fourrures			
			Profit 215	Loss - Perte 85	Profit 949	Loss - Perte 356	Profit 242	Loss - Perte 23
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	\$	\$	\$	\$	\$	\$
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	2.8	.4	8.7	2.5	.9	
4	Government Securities .....	Titres du gouvernement .....	.1		3.2	.1	.1	
5	Other Securities .....	Autres titres .....	5.5	1.3	8.1	2.1	.2	
6	Due from Shareholders .....	Dû par actionnaires .....	.1		.4	1.0	.1	
7	Accounts Receivable .....	Comptes à recevoir .....	29.4	3.4	103.8	14.3	18.6	.2
8	Inventories .....	Inventaires .....	42.8	7.2	124.1	27.8	15.1	.2
9	Land .....	Terrains .....	1.1	.1	1.2	.7	.1	
10	Buildings and Equipment .....	Bâtiments et matériel .....	80.5	9.4	64.5	20.3	4.8	.1
11	Investment in Affiliates .....	Investissement en filiales .....	8.3	.1	12.8	1.7		
12	Intangibles .....	Actif intangible .....	.9	.1	2.9	.5	.7	
13	Other Assets .....	Autre actif .....	2.3	.4	7.8	2.9	.7	
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	49.2-	4.7-	37.6-	12.3-	2.8-	
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	124.6	17.6	299.8	61.7	38.6	.6
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	19.4	5.3	61.3	14.1	7.9	.3
17	Accounts Payable .....	Comptes à payer .....	19.8	2.4	54.8	11.4	9.3	.2
18	Tax Liabilities .....	Impôts à payer .....	2.5	.3	7.4	.6	.7	
19	Due to Shareholders .....	Dû aux actionnaires .....	2.8	2.3	11.1	3.7	2.0	.1
20	Deferred Income .....	Revenu différé .....			.5	.2		
21	Mortgage Debt .....	Dettes hypothécaires .....	1.5	.2	3.0	1.9	.2	
22	Other Funded Debt .....	Autre dette fondée .....	3.9	.1	1.5	.7	.2	
23	Other Liabilities .....	Autre passif .....	12.2	2.3	26.4	9.0	2.0	.1
24	Preferred Stock .....	Actions privilégiées .....	6.5	1.6	26.4	4.3	8.3	.2
25	Common Stock .....	Actions ordinaires .....	12.5	2.4	15.0	7.1	2.4	.1
26	Surplus .....	Surplus .....	44.4	1.9	96.0	15.0	6.5	
27	Less Deficit .....	Moins déficit .....	.8-	1.3-	3.7-	6.2-	.8-	.4-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	213.0	25.6	645.8	112.4	64.0	1.4
29	Rents Received .....	Loyers reçus .....	.5		.7	.1	.1	
30	Bond Interest Received .....	Intérêts obligataires reçus .....			.1			
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....						
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.2		.2			
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.3	.1	1.1	1.6	.1	
34	Total Revenues .....	Total des recettes .....	214.0	25.7	647.9	114.2	64.1	1.4
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	167.0	21.6	493.9	90.3	47.9	1.3
37	Rents Paid .....	Loyers payés .....	2.2	.4	9.0	2.4	.9	
38	Bond Interest Paid .....	Intérêts obligataires payés .....	.1		.1			
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....			.2	.2		
40	Other Interest Paid .....	Autres intérêts payés .....	1.5	.4	5.0	1.2	.9	
41	Capital Cost Allowance .....	Allocation de coût en capital .....	6.3	1.2	6.4	1.0	.2	
42	Depletion .....	Épuisement .....						
43	Charitable Donations .....	Dons de charité .....	.1		.5		.1	
44	Pension Contributions .....	Contrib., caisse de pension .....	.9		3.2	.5		
45	Group Insurance Contributions .....	Contrib., assurance collective .....	.4		.6	.1	.1	
46	Write-off Mine Development .....	Amortissement, aménagement minier .....						
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	29.0	3.6	108.3	23.6	11.6	.3
47	Total Expenses .....	Total des dépenses .....	207.6	27.3	627.1	119.3	61.7	1.7
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	6.5	1.6-	20.7	5.1-	2.4	.3-
49	Total Tax Declared .....	Impôt total déclaré .....	1.5		5.2		.3	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	1.4		4.9		.3	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.1		.3			
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	.4		1.4		.2	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	.9		3.9	.4	.2	
54	Capital Expenditures .....	Immobilisations .....	6.4	.6	8.4	1.8	.3	

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Custom Tailoring and Miscellaneous Clothing <i>Vêtements sur mesure et vêtements divers</i>		Group 7 - Sub-Total <i>Groupe 7 - Total partiel</i>		Sawmills <i>Scieries</i>		Plywood and Planing Mills <i>Ateliers de contre-placage et de rabotage</i>		Miscellaneous Wood Products <i>Articles divers en bois</i>		Group 8 - Sub-Total <i>Groupe 8 - Total partiel</i>		
Profit 163	Loss - Perte 62	Profit 1,354	Loss - Perte 441	Profit 554	Loss - Perte 168	Profit 382	Loss - Perte 154	Profit 289	Loss - Perte 96	Profit 1,225	Loss - Perte 418	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1.9		11.5	2.6	22.2	1.5	12.8	1.8	3.0	.4	38.0	3.7	2
		3.3	.1	3.9	.2	1.5	.1	1.3		6.8	.4	3
1.6		9.9	2.1	36.0	3.0	6.1	2.1	1.8	.1	43.8	5.2	4
	.1	.6	1.2	.7	.1	.2	.2	.1	.1	.9	.4	5
10.9	1.7	133.2	16.2	80.7	7.8	59.0	5.0	19.0	4.2	158.7	17.0	6
15.7	3.5	154.9	31.6	186.6	15.7	72.2	9.2	29.8	4.6	288.5	29.5	7
.5	.2	1.8	1.0	216.9	4.7	15.0	1.5	7.9	.6	234.8	6.9	8
21.0	.9	90.3	21.3	912.3	47.6	124.7	20.9	59.5	9.4	1,096.5	77.9	9
4.0	2.8	16.9	4.5	199.9	4.7	39.7	4.0	14.7	.4	254.3	9.1	10
1.0	.2	4.6	.6	5.8	.3	2.7	1.0	3.5	.2	12.1	1.5	11
1.0	.5	9.5	3.4	27.6	4.0	9.1	2.2	2.3	1.1	39.0	7.3	12
13.1-	.5-	53.5-	12.8-	521.7-	17.9-	69.4-	10.6-	25.6-	5.1-	616.7-	33.5-	13
44.4	9.5	382.8	71.7	1,170.8	71.8	273.6	37.5	112.4	16.1	1,556.7	125.4	14
3.7	1.7	72.9	16.1	70.0	20.7	44.4	8.5	13.1	3.5	127.5	32.7	15
5.0	1.8	69.1	13.3	69.2	7.7	28.1	6.0	10.3	3.5	107.6	17.1	16
1.3		9.4	.6	22.6	.1	5.9	.2	2.9	.1	31.3	.4	17
.5	.7	13.6	4.4	16.6	6.4	12.5	1.1	3.5	1.0	32.5	8.4	18
		.6	.2	1.1	.2	1.9	.6	.2		3.2	.8	19
.1	.2	3.3	2.1	4.4	.2	3.3	.5	1.2	.3	8.9	.9	20
3.0		4.7	.7	159.2	6.1	14.1	2.0	1.5	.7	174.7	8.7	21
4.0	.3	32.4	9.4	246.5	20.2	32.1	6.6	13.2	1.1	291.8	28.0	22
3.9	3.9	38.6	8.4	60.3	2.5	14.1	2.6	9.0	1.2	83.4	6.3	23
3.3	1.0	20.7	8.2	121.2	6.0	29.4	5.0	12.0	1.9	162.6	12.9	24
19.6	.6	122.0	15.5	405.8	7.8	88.2	7.0	47.8	4.1	541.8	18.9	25
	.6-	4.5-	7.2-	6.2-	5.9-	.4-	2.6-	2.3-	1.2-	8.9-	9.7-	26
83.8	12.9	793.6	126.8	1,163.6	77.8	417.0	50.7	152.2	19.5	1,732.9	148.0	27
		.8	.1	.8		.5		.2		1.5		28
		.1		.4		.1				.5		29
.1		.1			.1	.1				.1	.1	30
.1	.1	.3	.2	2.0		1.0	.1	.7		.7		31
	.1-	1.2	1.5	12.5	.7	1.8	.3	.5		3.5	.1	32
								.2-	.1	14.1	1.1	33
84.1	12.9	796.0	128.6	1,179.4	78.7	420.4	51.1	153.5	19.7	1,753.3	149.4	34
60.3	9.9	602.0	101.5	863.2	68.8	328.8	41.5	114.3	16.7	1,306.3	127.0	35
.8	.3	10.8	2.7	3.7	.2	1.9	.3	.9	.3	6.6	.9	36
.2		.3		8.4		.4				8.8	.1	37
		.2	.2	.2		.2	.2			.5	.2	38
.2	.2	6.1	1.4	7.8	1.4	3.4	.7	.9	.2	12.1	2.4	39
1.6	.1	8.1	1.1	96.8	3.6	12.4	1.8	4.3	.3	113.5	5.7	40
				6.9	.1	.2		1.2		8.4	.1	41
.1		.6		.4		.1				.6		42
.3		3.6	.5	2.0	.1	1.4	.1	.2		3.6	.2	43
.2		.8	.1	.8	.1	.3	.1	.2		1.3	.2	44
16.1	2.9	136.0	26.8	104.9	8.9	51.3	9.3	19.2	3.7	175.5	21.9	45
79.6	13.3	768.4	134.3	1,095.2	83.3	400.4	54.0	141.5	21.4	1,637.1	158.7	46
4.5	.4-	27.6	5.7-	84.2	4.6-	20.0	2.9-	12.0	1.7-	116.2	9.3-	47
1.2		6.7		34.4		6.3		4.0		44.7		48
1.2		6.4		27.8		5.7		3.8		37.3		49
		.4		6.6		.6		.2		7.4		50
.4		2.0		.3		1.2		.8		2.3		51
.5		4.5	.4	26.2	.1	1.8	.2	2.5		30.4	.4	52
2.3	.1	11.0	1.9	113.3	9.5	17.3	4.0	7.0	.6	137.6	14.1	53
												54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Furniture <i>Meubles</i>		Group 9 - Sub-Total <i>Groupe 9 - Total partiel</i>		Pulp and Paper Mills <i>Usines de pâte et papier</i>	
			Profit 478	Loss - Perte 239	Profit 478	Loss - Perte 239	Profit 59	Loss - Perte 16
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte						
2	<b>Assets</b>	<b>Actif</b>						
3	Cash	Encaisse	5.3	.5	5.3	.5	85.9	1.1
4	Government Securities	Titres du gouvernement	1.7	.1	1.7	.1	16.6	
5	Other Securities	Autres titres	2.1	.6	2.1	.6	132.3	31.3
6	Due from Shareholders	Dû par actionnaires	.3	.1	.3	.1	2.1	
7	Accounts Receivable	Comptes à recevoir	47.0	8.1	47.0	8.1	148.2	10.0
8	Inventories	Inventaires	49.9	10.2	49.9	10.2	377.6	14.5
9	Land	Terrains	3.4	.3	3.4	.3	240.5	11.8
10	Buildings and Equipment	Bâtiments et matériel	84.1	14.4	84.1	14.4	2,404.1	101.8
11	Investment in Affiliates	Investissement en filiales	7.5	10.8	7.5	10.8	936.8	3.2
12	Intangibles	Actif intangible	1.0	1.0	1.0	1.0	2.6	
13	Other Assets	Autre actif	3.6	1.7	3.6	1.7	40.7	13.1
14	Less Deprec. and Deplet. Reserve	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup>	44.4-	6.9-	44.4-	6.9-	1,464.9-	37.6-
15	Total Assets (or Liabilities)	Actif (ou passif) total	161.7	40.9	161.7	40.9	2,922.4	149.1
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans	Emprunts en banque	25.1	7.3	25.1	7.3	81.7	6.7
18	Accounts Payable	Comptes à payer	22.3	7.0	22.3	7.0	100.4	8.6
19	Tax Liabilities	Impôts à payer	4.3	.8	4.3	.8	63.0	.8
20	Due to Shareholders	Dû aux actionnaires	6.0	1.8	6.0	1.8	.1	
21	Deferred Income	Revenu différé	.3	.1	.3	.1	.6	
22	Mortgage Debt	Dettes hypothécaires	3.3	1.6	3.3	1.6	.4	.2
23	Other Funded Debt	Autre dette fondée	3.2	2.8	3.2	2.8	352.0	54.0
24	Other Liabilities	Autre passif	15.0	7.8	15.0	7.8	430.1	17.8
25	Preferred Stock	Actions privilégiées	6.1	2.6	6.1	2.6	90.0	7.6
26	Common Stock	Actions ordinaires	13.5	4.8	13.5	4.8	601.0	24.6
27	Surplus	Surplus	63.5	8.5	63.5	8.5	1,229.7	31.0
28	Less Deficit	Moins déficit	.8-	4.1-	.8-	4.1-	26.5-	2.3
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales	Ventes	286.0	64.8	286.0	64.8	1,683.8	69.1
31	Rents Received	Loyers reçus	.6	.1	.6	.1	.8	.1
32	Bond Interest Received	Intérêts obligataires reçus	.1		.1		2.5	
33	Mortgage Interest Received	Intérêts hypothécaires reçus					.1	
34	Foreign Dividends Received	Dividendes étrangers reçus					.2	.1
35	Canadian Dividends Received	Dividendes canadiens reçus	.2	.7	.2	.7	46.9	.7
36	Other Revenues and Adjustments	Autres recettes et redressements	.4	.3-	.4	.3-	19.5-	.6
37	Total Revenues	Total des recettes	287.2	65.3	287.2	65.3	1,714.8	70.5
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales	Coût des ventes	214.1	52.4	214.1	52.4	1,136.9	49.4
40	Rents Paid	Loyers payés	3.0	1.1	3.0	1.1	2.8	.2
41	Bond Interest Paid	Intérêts obligataires payés	.4	.2	.4	.2	17.8	1.1
42	Mortgage Interest Paid	Intérêts hypothécaires payés	.2	.1	.2	.1		
43	Other Interest Paid	Autres intérêts payés	1.8	.6	1.8	.6	6.6	.5
44	Capital Cost Allowance	Allocation de coût en capital	5.3	.6	5.3	.6	149.0	8.2
45	Depletion	Épuisement					3.9	.2
46	Charitable Donations	Dons de charité	.2		.2		3.0	
47	Pension Contributions	Contrib., caisse de pension	.4		.4		10.3	.4
48	Group Insurance Contributions	Contrib., assurance collective	.4	.2	.4	.2	1.3	.1
49	Write-off Mine Development	Amortissement, aménagement minier						
50	Other Expenses and Adjustments	Autres dépenses et redressements	49.4	13.8	49.4	13.8	162.5	14.1
51	Total Expenses	Total des dépenses	275.3	69.0	275.3	69.0	1,494.2	74.0
52	Current Year Profit (Loss)	Profit (perte) d'année courante	11.9	3.6-	11.9	3.6-	220.6	4.1
53	Total Tax Declared	Impôt total déclaré	3.2		3.2		88.4	
54	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	3.0		3.0		83.0	
55	Provincial Income Tax	Impôt provincial sur le revenu	.1		.1		5.5	
56	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	.9		.9		14.9	
57	Cash Dividends Paid	Dividendes payés en espèces	1.5	1.8	1.5	1.8	110.6	2.1
58	Capital Expenditures	Immobilisations	10.8	1.5	10.8	1.5	150.6	36.1



(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Paper Boxes and Bags <i>Boîtes et sacs en papier</i>		Miscellaneous Paper Products <i>Articles divers et papier</i>		Group 10 - Sub-Total <i>Groupe 10 - Total partiel</i>		Commercial Printing <i>Impression commerciale</i>		Engraving Stereotyping and Allied Industries <i>Gravure, stéréotypie et industries connexes</i>		Publishing and Printing <i>Édition et impression</i>		
Profit 119	Loss - <i>Perte</i> 38	Profit 113	Loss - <i>Perte</i> 52	Profit 291	Loss - <i>Perte</i> 106	Profit 889	Loss - <i>Perte</i> 175	Profit 113	Loss - <i>Perte</i> 24	Profit 443	Loss - <i>Perte</i> 334	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5.4	.3	8.3	.6	99.6	2.0	14.6	.8	2.9	.1	18.0	2.8	2
.2	.3	4.2		21.1	.3	2.9		.8		3.1	.4	3
17.8	.4	11.6	.2	161.7	31.8	9.4	.9	7.4		31.9	1.1	4
		.1		2.1		.3	.4	.1		.6	.1	5
29.8	2.0	32.6	14.3	210.6	26.2	54.0	5.9	9.4	.9	50.3	7.6	6
31.1	2.2	38.2	14.3	446.9	31.0	42.5	3.2	5.2	.5	25.9	3.4	7
7.7	.3	3.0	.7	251.2	12.8	4.9	.5	.6	.1	18.7	1.9	8
112.1	8.6	109.5	52.2	2,625.7	162.6	202.8	23.7	33.0	3.2	243.3	46.3	9
75.3		25.4	3.2	1,037.5	6.4	15.4	2.1	8.9	1.7	89.5	8.0	10
2.6	.4	.6	1.5	5.8	1.8	5.3	.3	.4	.2	17.3	5.2	11
2.4	.2	4.3	1.9	47.4	15.1	5.5	1.1	1.0	.1	11.1	1.6	12
64.2-	3.0-	57.3-	19.4-	1,586.5-	60.0-	119.3-	12.6-	20.0-	1.5-	127.1-	21.4-	13
220.2	11.5	180.5	69.5	3,323.1	230.1	238.4	26.2	49.8	5.3	382.5	56.9	14
5.9	1.7	6.1	7.6	93.7	16.0	18.6	5.6	2.2	.5	11.0	5.8	15
15.8	3.2	15.4	11.8	131.6	23.6	25.5	4.4	3.9	.7	33.4	9.1	16
4.6		4.8	.4	72.4	1.1	7.6	.3	1.6	.1	13.3	.1	17
6.2	1.2	.9	.5	7.2	1.8	4.5	1.9	.7		1.9	3.6	18
				.6		.8				14.3	1.0	19
2.4	.6	2.2	.1	5.0	1.0	9.0	1.0		.5	1.1	1.1	20
6.7	1.9	12.9	2.6	371.5	58.6	8.0	2.4	1.8	.1	48.9	8.0	21
20.6	2.4	26.1	7.5	476.8	27.7	27.8	4.2	2.6	.4	33.1	7.8	22
41.2	.1	10.2	.3	141.4	8.0	10.2	1.5	1.3	1.4	31.8	5.8	23
9.7	1.0	11.9	22.8	622.5	48.4	27.0	2.1	3.6	.3	25.8	4.4	24
108.0	1.2	90.2	17.6	1,427.9	49.7	99.9	4.3	32.1	1.3	170.0	16.8	25
.8-	1.7-	.2-	1.8-	27.6-	5.8-	.5-	1.5-		.1-	2.1-	6.8-	26
264.6	20.0	238.3	80.1	2,186.7	169.1	355.4	34.2	57.9	4.9	459.6	53.7	27
.2		.4	.1	1.3	.2	.5	.2	.2		1.7	.3	28
.1		.2		2.8		.1				.4		29
		3.2		3.3						.1		30
3.9				4.1	.1					.1		31
.5		.2	.4	47.7	1.1	.6		.4	.1	6.7	.1	32
3.1-		2.0	.1	20.6-	.8	1.7	.1	.1-		1.1-	.3	33
266.2	20.0	244.3	80.7	2,225.4	171.2	358.4	34.5	58.5	4.9	467.3	54.4	34
212.6	17.3	174.6	57.6	1,524.2	124.3	268.4	22.8	34.1	3.4	255.4	26.6	35
1.3	.4	2.2	.4	6.3	1.0	4.2	1.2	.8	.2	3.4	.8	36
.3	.1	.6	.2	18.7	1.4	.5	.1	.1		2.7	.2	37
.1		.1		.3		.5				.1	.1	38
.7	.2	.8	.5	8.0	1.1	1.7	.5	.2		1.6	.6	39
8.4	.2	7.8	5.4	165.2	13.7	15.5	1.8	2.2	.1	16.8	2.8	40
.1				4.0	.3							41
.1		.2		3.4		.3		.1		1.3		42
.3		.7	.2	11.4	.5	1.4	.1	.6		2.9	.1	43
.3		.2		1.8	.2	.9	.1	.3		.8	.1	44
27.8	2.9	39.1	18.9	229.4	36.3	83.6	9.8	13.6	1.5	132.7	29.2	45
252.0	21.1	226.4	83.2	1,972.6	178.9	376.9	36.6	52.0	5.3	417.5	60.5	46
14.2	1.1-	17.9	2.5-	252.8	7.7-	21.4	2.1-	6.5	.4-	49.8	6.1-	48
5.2		6.8		100.4		6.3		2.5		19.7		49
5.1		6.6		94.7		6.0		2.4		18.3		50
.1		.3		5.8		.3		.1		1.4		51
1.2		1.3		17.4		1.6		.6		3.1		52
3.6		2.3	.9	116.6	2.9	3.8	.1	1.8		14.0		53
8.1	1.3	8.0	6.1	166.7	43.7	17.1	3.4	4.0	.8	22.8	4.7	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Group 11 - Sub-Total <i>Groupe 11 - Total partiel</i>		Iron and Steel Mills <i>Forges et aciéries</i>		Iron Foundries <i>Fonderies de fer</i>	
			Profit 1,445	Loss - <i>Perte</i> 533	Profit 90	Loss - <i>Perte</i> 29	Profit 137	Loss - <i>Perte</i> 28
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's.....	Nbre de Cies à profit / Cies à perte .....						
	<b>Assets</b>	<b>Actif</b>						
2	Cash.....	Encaisse .....	35.6	3.6	6.6	7.2	11.6	.9
3	Government Securities.....	Titres du gouvernement .....	6.8	.4		10.8	.7	.1
4	Other Securities.....	Autres titres .....	48.7	2.1	39.0	19.3	3.2	11.0
5	Due from Shareholders.....	Dû par actionnaires .....	1.0	.5			.2	
6	Accounts Receivable.....	Comptes à recevoir .....	113.7	14.4	91.4	83.5	66.3	7.3
7	Inventories.....	Inventaires.....	73.6	7.1	127.7	127.5	69.2	15.5
8	Land.....	Terrains.....	24.2	2.4	43.1	26.7	6.6	.7
9	Buildings and Equipment.....	Bâtiments et matériel.....	479.1	73.2	671.6	728.9	155.3	55.8
10	Investment in Affiliates.....	Investissement en filiales.....	113.8	11.7	43.8	53.9	16.1	19.0
11	Intangibles.....	Actif intangible .....	23.0	5.7	.4		1.6	.2
12	Other Assets.....	Autre actif.....	17.6	2.8	20.4	4.3	3.2	.9
13	Less Deprec. and Deplet. Reserve.....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	266.5-	35.5-	288.0-	382.9-	87.2-	25.7-
14	Total Assets (or Liabilities).....	Actif (ou passif) total.....	670.7	88.4	756.1	679.3	246.7	85.6
	<b>Liabilities</b>	<b>Passif</b>						
15	Bank Loans.....	Emprunts en banque.....	31.7	11.9	44.0	2.0	21.3	2.0
16	Accounts Payable.....	Comptes à payer.....	62.9	14.3	51.6	85.5	31.5	6.2
17	Tax Liabilities.....	Impôts à payer.....	22.4	.4	12.6	3.7	7.8	.2
18	Due to Shareholders.....	Dû aux actionnaires.....	7.1	5.6	.3	.5	1.8	.1
19	Deferred Income.....	Revenu différé.....	15.1	1.1	1.1		.7	.1
20	Mortgage Debt.....	Dettes hypothécaires.....	10.2	2.7	1.2	.4	1.5	.2
21	Other Funded Debt.....	Autre dette fondée.....	58.7	10.5	72.7	34.0	11.4	13.9
22	Other Liabilities.....	Autre passif.....	63.4	12.4	149.2	92.2	50.1	13.4
23	Preferred Stock.....	Actions privilégiées.....	43.4	8.8	11.1	.3	10.9	1.1
24	Common Stock.....	Actions ordinaires.....	56.3	6.8	81.5	183.3	34.0	16.2
25	Surplus.....	Surplus.....	302.0	22.3	333.0	280.6	75.7	32.5
26	Less Deficit.....	Moins déficit.....	2.5-	8.4-	2.4-	3.2-	.1-	.2-
	<b>Revenues</b>	<b>Recettes</b>						
27	Sales.....	Ventes.....	912.8	92.7	670.4	578.9	398.1	62.2
28	Rents Received.....	Loyers reçus.....	2.4	.5		.1	.3	
29	Bond Interest Received.....	Intérêts obligataires reçus.....	.5			1.0		
30	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....	.1			.2		
31	Foreign Dividends Received.....	Dividendes étrangers reçus.....	.1				.3	
32	Canadian Dividends Received.....	Dividendes canadiens reçus.....	7.7	.2	3.2	.8	.3	.8
33	Other Revenues and Adjustments.....	Autres recettes et redressements.....	.5	.4	1.2-	.2-	.3	.3
34	Total Revenues.....	Total des recettes.....	924.2	93.8	672.4	580.8	399.4	63.3
	<b>Expenses</b>	<b>Dépenses</b>						
35	Cost of Sales.....	Coût des ventes.....	557.9	52.8	482.3	455.8	318.8	54.6
36	Rents Paid.....	Loyers payés.....	8.3	2.2	.9	.4	.9	.1
37	Bond Interest Paid.....	Intérêts obligataires payés.....	3.2	.3	4.0	1.1	.7	.7
38	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	.6	.1			.2	
39	Other Interest Paid.....	Autres intérêts payés.....	3.5	1.2	1.6	.1	2.3	.2
40	Capital Cost Allowance.....	Allocation de coût en capital.....	34.5	4.7	83.5	104.2	11.7	3.6
41	Depletion.....	Épuisement.....			6.9	.5		
42	Charitable Donations.....	Dons de charité.....	1.7	.9	.9	.1	.1	
43	Pension Contributions.....	Contrib., caisse de pension.....	4.9	.3	1.2	3.0	.9	.4
44	Group Insurance Contributions.....	Contrib., assurance collective.....	1.9	.2	.7		.8	.5
45	Write-off Mine Development.....	Amortissement, aménagement minier.....			2.2			
46	Other Expenses and Adjustments.....	Autres dépenses et redressements.....	230.0	40.5	34.4	22.3	43.8	4.4
47	Total Expenses.....	Total des dépenses.....	846.4	102.4	618.6	587.7	380.2	64.5
48	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	77.7	8.6-	53.9	6.9-	19.2	1.2-
49	Total Tax Declared.....	Impôt total déclaré.....	28.5		20.5		7.1	
50	Federal Income and Old Age Tax.....	Impôt fédéral et revenu vieillesse.....	26.7		20.0		6.7	
51	Provincial Income Tax.....	Impôt provincial sur le revenu.....	1.8		.5		.4	
52	Ontario, Quebec and Foreign Credits.....	Dégrèvement: Ont., Qué., étrangers.....	5.3		4.0		1.3	
53	Cash Dividends Paid.....	Dividendes payés en espèces.....	19.7	.1	20.0	21.6	2.8	.8
54	Capital Expenditures.....	Immobilisations.....	43.8	8.8	100.8	138.2	15.7	4.3

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Metal Smelting and Refining <i>Fonte et affinage de métaux</i>	Group 12- Sub-Total <i>Groupe 12 - Total partiel</i>		Boilers and Fabricated Structural Metal <i>Chaudières et profilés de métal de charpente</i>		Metal Stamping, Pressing and Coating <i>Métaux: estampage, matricage, revêtement</i>		Wire and Wire Products <i>Fil métallique et articles en fil métalliques</i>		Hardware and Tools <i>Quincaillerie et outils</i>			
Profit 124	Loss - Perte 50	Profit 351	Loss - Perte 107	Profit 101	Loss - Perte 45	Profit 332	Loss - Perte 144	Profit 69	Loss - Perte 36	Profit 287	Loss - Perte 69	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
29.9	.6	48.0	8.7	4.5	.3	11.5	.2	3.7	.1	12.1	.8	2
.6	.5	1.4	11.3	1.9	.2	2.9		2.6		.8		3
4.8	.1	47.0	30.3	22.7	.8	20.8	.2	3.7	6.0	5.1	.1	4
.1	.2	.3	.2		.1	.1				.2		5
73.5	5.0	231.2	95.8	62.7	14.7	69.3	5.7	18.5	1.9	27.1	2.6	6
208.7	7.7	405.6	150.7	90.6	16.6	89.1	4.4	30.3	3.0	43.8	2.1	7
36.4	.7	86.1	28.1	5.3	.9	5.5	.4	1.6	.2	2.1	.2	8
1,353.8	24.1	2,180.7	808.9	109.0	31.7	205.3	9.3	58.4	5.2	79.4	8.3	9
214.9	2.8	274.8	75.7	11.5	7.1	22.4	.1	16.8		11.2	1.4	10
.4	.6	2.4	.9	.6	.2	3.7	.7	.3	.4	2.5		11
18.6	1.5	42.2	6.7	6.8	.7	6.0	.4	1.4	.4	2.7	.4	12
637.8-	6.5-	1,013.0-	415.1-	60.0-	17.5-	110.8-	3.0-	34.3-	.8-	44.4-	3.6-	13
303.9	37.3	2,306.6	802.2	255.6	55.8	325.7	18.3	103.2	16.5	142.4	12.4	14
12.6	5.6	77.9	9.6	20.0	9.1	29.2	4.1	10.7	2.1	10.0	3.7	15
61.1	2.6	144.3	94.2	37.4	9.8	43.4	3.6	11.3	1.6	16.6	1.6	16
23.0	.1	43.5	3.9	4.2	.7	10.6	.1	2.9	.1	4.8		17
.6	.7	2.7	1.3	1.2	.5	4.1	1.5	.1	5.7	2.2	.4	18
3.4		5.2	.1	29.2	.8	.5	.1	.1		.7	.1	19
3.0	.7	5.7	1.2	1.6	.7	4.4	1.3	.9	.1	3.3	.1	20
487.7	3.1	571.9	50.9	2.4	3.9	9.4	.6	3.9		2.0	.2	21
208.8	16.0	408.2	121.7	30.6	11.2	53.0	3.0	13.1	1.8	19.4	4.2	22
70.2	7.4	92.2	8.8	5.7	2.9	9.3	1.5	3.2	1.8	3.5	.7	23
164.6	2.4	280.2	202.0	22.9	11.8	47.3	1.4	8.0	2.6	12.7	.6	24
271.0	4.9	679.7	318.0	100.4	7.9	122.4	3.0	49.2	1.0	67.0	1.8	25
2.3-	6.2-	4.8-	9.6-		3.5-	7.9-	2.0-	.1-	.4-	.1-	.9-	26
832.8	34.9	1,901.3	676.0	295.1	75.2	508.3	32.0	144.8	12.9	206.4	14.5	27
3.0	.3	3.3	.3	.1		.5		.1	.2	.1		28
		.1	1.0	.1						.1		29
2.2		2.2	.2	.1								30
17.6		17.9				.1						31
4.5		8.0	1.6	1.6		.2		3.0	.2	.1		32
19.1-	.2	20.0-	.3	.7-	.4	3.9	.1	2.1-	.2-	.8	.2	33
841.0	35.4	1,912.8	679.4	296.3	75.6	513.0	32.1	145.8	13.1	207.4	14.8	34
629.7	26.3	1,430.7	536.7	254.2	63.8	390.8	25.4	105.1	9.5	141.1	9.5	35
3.3	.3	5.2	.8	.6	.4	3.2	.5	.6	.6	2.4	.2	36
12.0		16.6	1.8	.1	.3	.7		.2		.1		37
.2	.1	.4	.1	.1		.3	.1			.1		38
12.8	.4	16.7	.7	1.6	.7	2.2	.3	.5	.1	1.0	.3	39
53.3	1.7	148.6	109.5	6.7	1.8	14.3	.8	4.0	.8	6.7	1.1	40
		6.9	.5									41
.5		1.5	.2	.2		.2		.1		.1		42
1.8	.1	3.9	3.4	1.7	.3	2.9		.6		1.0	.1	43
.2		1.7	.5	.4	.1	2.0	.1	.5	.1	.6	.1	44
		2.2										45
73.3	8.6	151.5	35.3	18.6	9.7	62.9	6.2	23.0	2.6	36.6	3.8	46
787.1	37.4	1,785.9	689.6	284.3	77.0	479.5	33.4	134.6	13.7	189.6	15.4	47
53.8	2.1-	126.9	10.2-	12.0	1.4-	33.5	1.3-	11.2	.6-	17.8	.7-	48
20.3		47.9		3.5		11.8		4.1		5.9		49
19.5		46.2		3.3		11.4		4.0		5.7		50
.8		1.7		.2		.5		.1		.1		51
3.9		9.2		.7		2.5		.9		1.4		52
24.0	.3	46.7	22.6	3.4	.2	18.1		5.6		3.0		53
32.1	3.5	148.6	146.0	7.7	1.8	18.0	2.4	6.1	1.1	10.3	3.6	54



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Heating Equip. Manufacturers <i>Fabricants: matériel de chauffage</i>		Machine Shop <i>Atelier d'usinage</i>		Misc. Metal Fabricating <i>Produits métalliques divers</i>	
			Profit 110	Loss - Perte 41	Profit 358	Loss - Perte 122	Profit 391	Loss - Perte 196
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	\$	\$	\$	\$	\$	\$
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	9.5	.4	1.9	.1	11.5	2.0
4	Government Securities .....	Titres du gouvernement .....	2.8			.1	.3	
5	Other Securities .....	Autres titres .....	2.4	1.4	.3		6.7	
6	Due from Shareholders .....	Dû par actionnaires .....	.1			.1	.2	.3
7	Accounts Receivable .....	Comptes à recevoir .....	47.2	9.0	13.4	2.8	57.9	11.2
8	Inventories .....	Inventaires .....	47.4	9.5	12.6	1.3	81.8	11.1
9	Land .....	Terrains .....	1.9	.4	1.0	.2	3.2	.5
10	Buildings and Equipment .....	Bâtiments et matériel .....	69.4	21.6	34.2	6.7	148.5	24.3
11	Investment in Affiliates .....	Investissement en filiales .....	27.2	.9	1.1		10.0	3.9
12	Intangibles .....	Actif intangible .....	1.6	.2	1.6		1.4	.9
13	Other Assets .....	Autre actif .....	5.1	2.7	2.0	.2	6.6	1.8
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>e</sup> .....	36.1-	14.1-	18.2-	2.9-	56.2-	8.9-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	178.5	32.0	50.0	8.6	271.9	47.3
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	9.6	5.1	6.4	2.6	30.0	9.1
17	Accounts Payable .....	Comptes à payer .....	16.2	4.8	9.1	1.7	33.4	9.3
18	Tax Liabilities .....	Impôts à payer .....	5.7	.4	1.1	.1	7.9	.4
19	Due to Shareholders .....	Dû aux actionnaires .....	.3	.5	2.3	1.3	3.4	3.1
20	Deferred Income .....	Revenu différé .....	3.3		1.2		.6	
21	Mortgage Debt .....	Dettes hypothécaires .....	1.1	.1	1.2	.5	1.2	.6
22	Other Funded Debt .....	Autre dette fondée .....	9.2	1.0	1.3		13.1	1.0
23	Other Liabilities .....	Autre passif .....	29.6	5.1	3.8	.9	36.4	8.5
24	Preferred Stock .....	Actions privilégiées .....	9.4	.4	5.5	.3	8.7	8.8
25	Common Stock .....	Actions ordinaires .....	17.3	8.8	4.1	.6	51.4	8.1
26	Surplus .....	Surplus .....	77.1	9.1	15.0	1.1	88.6	4.1
27	Less Deficit .....	Moins déficit .....	.3-	3.2-	1.0-	.5-	2.8-	5.8-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	221.2	49.8	83.4	14.8	365.7	62.9
29	Rents Received .....	Loyers reçus .....	.1		.1		.5	
30	Bond Interest Received .....	Intérêts obligataires reçus .....						
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....						
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....	.1				.6	
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	1.6				.4	
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.8-	.6	1.2		1.2	.2
34	Total Revenues .....	Total des recettes .....	222.2	50.5	84.6	14.9	368.2	63.1
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	164.0	41.3	61.0	11.6	277.9	50.7
37	Rents Paid .....	Loyers payés .....	.8	.3	.9	.2	2.4	.8
38	Bond Interest Paid .....	Intérêts obligataires payés .....	.5				.6	.1
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.1		.1		.1	
40	Other Interest Paid .....	Autres intérêts payés .....	1.1	.4	.4	.2	2.1	.6
41	Capital Cost Allowance .....	Allocation de coût en capital .....	4.4	.8	3.0	.6	13.3	.8
42	Depletion .....	Épuisement .....						
43	Charitable Donations .....	Dons de charité .....	.1				.1	
44	Pension Contributions .....	Contrib., caisse de pension .....	.3	.1	.1		.9	
45	Group Insurance Contributions .....	Contrib., assurance collective .....	.2		.1		.5	.4
46	Write-off Mine Development .....	Amortissement, aménagement minier .....						
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	36.1	8.5	14.3	3.3	45.4	13.9
47	Total Expenses .....	Total des dépenses .....	207.6	51.4	79.9	16.0	343.3	67.4
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	14.6	.9-	4.7	1.1-	25.0	4.3-
49	Total Tax Declared .....	Impôt total déclaré .....	5.5		1.0		8.3	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	5.3		.9		8.1	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3		.1		.2	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	1.0		.3		2.0	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	3.0	.2	.4		4.7	
54	Capital Expenditures .....	Immobilisations .....	6.4	.9	5.4	1.3	15.8	3.4



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Motor Vehicles Véhicules automobiles		Motor Vehicle Parts and Accessories Pièces et accessoires de véhicules automobiles		Boat and Ship Building and Repairing Construction et réparation de navires	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte	66	35	130	44	88	78
<b>Assets</b>			<b>Actif</b>		<b>Actif</b>		<b>Actif</b>	
2	Cash	Encaisse	\$ 17.6	\$ .2	\$ 10.5	\$ .2	\$ 3.9	\$ 1.1
3	Government Securities	Titres du gouvernement	5.3		6.5		4.2	5.0
4	Other Securities	Autres titres	50.9		1.2		12.4	2.9
5	Due from Shareholders	Dû par actionnaires		.1		.1		.1
6	Accounts Receivable	Comptes à recevoir	108.2	1.5	37.3	2.5	20.9	9.1
7	Inventories	Inventaires	226.6	4.0	96.9	5.7	69.2	56.9
8	Land	Terrains	16.4		3.3	.1	1.9	1.5
9	Buildings and Equipment	Bâtiments et matériel	563.2	1.1	194.2	4.9	83.0	53.4
10	Investment in Affiliates	Investissement en filiales	195.8		36.4	.8	26.0	7.3
11	Intangibles	Actif intangible	.7		2.1		.1	.2
12	Other Assets	Autre actif	15.9	.8	6.4	.4	2.6	1.1
13	Less Deprec. and Deplet. Reserve	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup>	288.8-	.6-	114.7-	1.1-	50.8-	25.7-
14	Total Assets (or Liabilities)	Actif (ou passif) total	911.9	7.2	280.2	13.4	173.5	112.7
<b>Liabilities</b>			<b>Passif</b>		<b>Passif</b>		<b>Passif</b>	
15	Bank Loans	Emprunts en banque	32.6	1.7	12.4	3.1	10.4	6.7
16	Accounts Payable	Comptes à payer	111.1	1.4	33.6	3.1	16.6	6.4
17	Tax Liabilities	Impôts à payer	33.2		5.5	.1	2.8	1.0
18	Due to Shareholders	Dû aux actionnaires	2.7	.1	4.5	.2	.6	.6
19	Deferred Income	Revenu différé	2.7		.1	.1	46.3	42.8
20	Mortgage Debt	Dettes hypothécaires	1.6		.3		1.4	.6
21	Other Funded Debt	Autre dette fondée	6.6		7.8		6.4	.1
22	Other Liabilities	Autre passif	178.6	4.9	76.2	3.6	10.1	21.1
23	Preferred Stock	Actions privilégiées	5.5	.2	16.2	1.1	8.0	7.0
24	Common Stock	Actions ordinaires	34.6	.3	12.5	1.5	5.9	4.8
25	Surplus	Surplus	502.7		111.2	2.0	65.4	24.8
26	Less Deficit	Moins déficit		1.4-		1.3-	.4-	3.2-
<b>Revenues</b>			<b>Recettes</b>		<b>Recettes</b>		<b>Recettes</b>	
27	Sales	Ventes	1,978.2	16.1	464.8	19.6	183.9	60.5
28	Rents Received	Loyers reçus	1.4				.4	.1
29	Bond Interest Received	Intérêts obligataires reçus	1.9		.2		.1	.1
30	Mortgage Interest Received	Intérêts hypothécaires reçus						
31	Foreign Dividends Received	Dividendes étrangers reçus	11.8				.3	
32	Canadian Dividends Received	Dividendes canadiens reçus	6.8		1.4		.7	.4
33	Other Revenues and Adjustments	Autres recettes et redressements	13.9-		.8			.3
34	Total Revenues	Total des recettes	1,986.3	16.2	467.1	19.6	185.5	61.3
<b>Expenses</b>			<b>Dépenses</b>		<b>Dépenses</b>		<b>Dépenses</b>	
35	Cost of Sales	Coût des ventes	1,657.3	14.0	381.0	13.5	148.7	51.8
36	Rents Paid	Loyers payés	2.6	.2	1.3	.3	.4	.2
37	Bond Interest Paid	Intérêts obligataires payés	.4		.5		.4	
38	Mortgage Interest Paid	Intérêts hypothécaires payés					.1	.1
39	Other Interest Paid	Autres intérêts payés	1.6	.1	.9	.2	.9	1.1
40	Capital Cost Allowance	Allocation de coût en capital	56.4		16.9	.4	4.0	4.4
41	Depletion	Épuisement			.1			
42	Charitable Donations	Dons de charité	.9		.3		.1	
43	Pension Contributions	Contrib., caisse de pension	10.6		2.7	.2	.4	.4
44	Group Insurance Contributions	Contrib., assurance collective	6.4		.8		.4	.1
45	Write-off Mine Development	Amortissement, aménagement minier						
46	Other Expenses and Adjustments	Autres dépenses et redressements	105.3	2.5	34.2	6.1	20.0	5.8
47	Total Expenses	Total des dépenses	1,841.5	16.9	438.8	20.7	175.2	64.0
48	Current Year Profit (Loss)	Profit (perte) d'année courante	144.7	.7-	28.3	1.1-	10.3	2.7-
49	Total Tax Declared	Impôt total déclaré	60.0		10.6		3.7	
50	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	58.7		10.6		3.5	
51	Provincial Income Tax	Impôt provincial sur le revenu	1.2		.1		.2	
52	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	11.9		2.4		.6	
53	Cash Dividends Paid	Dividendes payés en espèces	15.9		7.5		2.1	.8
54	Capital Expenditures	Immobilisations	97.5	.4	39.9	1.5	6.2	7.6



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)												
DIVISION INDUSTRIELLE: FABRICATION - (Suite)												
Miscellaneous Transportation Equipment <i>Matériel divers de transport</i>		Group 15 - Sub-Total <i>Groupe 15 - Total partiel</i>		Household Electrical Appliances <i>Appareils électriques ménagers</i>		Ind. Elec. and Communications Equipment <i>Matériel: ind., électrique, communications</i>		Miscellaneous Electrical Products <i>Articles électriques divers</i>		Group 16 - Sub-Total <i>Groupe 16 - Total partiel</i>		
Profit 12	Loss - Perte 3	Profit 334	Loss - Perte 174	Profit 79	Loss - Perte 39	Profit 66	Loss - Perte 30	Profit 262	Loss - Perte 74	Profit 407	Loss - Perte 143	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
6.3		41.1	1.5	9.9	1.0	7.3	.2	14.3	1.1	31.4	2.2	2
5.0		21.1	5.0	1.4	.3	.6		21.2		23.1	.4	3
3.1		92.4	2.9	2.3	.4	18.0		40.5	.7	60.8	1.1	4
		.1	.1		.2			.1		.1	.2	5
17.6	1.0	226.5	27.2	89.0	12.2	73.0	3.5	119.2	9.9	281.1	25.7	6
32.2	1.1	513.3	102.1	118.0	33.5	120.6	5.2	187.2	19.5	425.8	58.2	7
.5		25.0	2.4	4.1	2.0	4.1	.1	7.1	.9	15.4	3.0	8
56.3	.8	1,076.0	103.9	128.1	40.5	182.6	4.9	277.9	22.5	588.6	68.0	9
7.3		398.0	8.9	15.7	25.8	20.1	.7	47.1	7.8	82.8	34.3	10
	.2	2.9	.4	1.1	.5	.1		3.7	.2	5.0	.7	11
6.8	.1	37.4	28.7	4.9	5.8	3.2	.3	7.7	3.6	15.8	9.7	12
36.8-	.4-	609.8-	52.6-	71.3-	20.8-	112.3-	2.2-	154.9-	9.7-	338.5-	32.7-	13
98.2	2.7	1,824.1	230.4	303.1	101.5	317.4	12.8	570.9	56.5	1,191.4	170.7	14
2.9	1.4	93.9	42.6	37.7	6.2	12.3	2.1	22.9	6.9	72.9	15.3	15
9.6	.7	202.9	20.8	38.5	15.8	39.9	4.2	68.3	7.0	146.7	27.0	16
7.3		53.5	1.3	13.4	.6	13.6	.1	22.3	.3	49.3	.9	17
.5		8.3	1.0	.1	.1	.4	.2	2.8	2.0	3.3	2.3	18
1.2		71.0	59.6	13.3	.7	4.5	.1	41.2	.8	59.1	1.0	19
		6.6	.6		1.5	1.2	.6	4.6	1.3	6.5	3.4	20
1.3		25.4	.3	15.2	2.9	40.7	.2	15.9	1.0	71.8	4.1	21
13.9	.8	344.3	40.7	28.3	50.5	40.0	2.9	64.3	26.8	132.7	80.2	22
.5	.4	46.2	8.7	9.4	10.1	6.2	.5	23.0	2.5	38.7	13.0	23
20.7	.1	173.3	8.7	27.0	5.6	56.2	.3	46.1	6.6	129.3	12.6	24
41.3	.3	800.2	53.1	119.8	13.0	108.7	2.1	260.7	8.5	489.3	23.5	25
1.0-	.9-	1.5-	7.0-	.4-	4.8-	6.5-	.5-	1.3-	7.2-	8.1-	12.5-	26
144.7	5.0	3,131.3	203.0	462.8	104.4	519.3	24.2	778.4	78.3	1,760.5	206.9	27
.2		2.1	.1	.1		.1		.4	.3	.4	.3	28
		2.4	.1	.1				.9		1.0		29
		.7										30
.2		12.1										31
.7		10.9	.4	.1	.1	.2	.1	.8	.1	1.2	.2	32
		11.0-	1.1	1.2	3.0	1.8		4.6	.3	7.5	3.2	33
145.9	5.0	3,148.5	204.6	464.2	107.5	521.3	24.2	785.0	79.0	1,770.6	210.6	34
120.8	4.7	2,605.7	171.7	353.4	89.4	416.1	19.3	615.4	66.2	1,384.9	175.0	35
.1		5.8	.7	2.0	.4	4.5	.2	2.7	.9	9.3	1.5	36
.1		1.4		.8	.1	2.0		1.0	.1	3.8	.1	37
		.3	.1	.1	.3			.3	.1	.4	.4	38
.1		5.4	2.1	2.3	1.5	.8	.3	1.7	.8	4.8	2.6	39
2.7	.2	85.9	6.7	10.7	1.2	19.1	.2	24.3	1.1	54.1	2.6	40
		.1										41
.1		1.6	.1	.5		.4		.4		1.3		42
.5		15.4	.8	.7	.2	1.7		4.9	.1	7.3	.4	43
.3		9.5	.2	.2		.5		2.4		3.1	.1	44
												45
6.6	1.0	204.9	41.2	73.1	19.3	58.9	5.5	79.1	13.0	211.0	37.8	46
131.3	6.0	2,936.1	223.7	443.7	112.5	504.0	25.6	732.2	82.4	1,679.9	220.5	47
14.6	1.0-	212.3	19.1-	20.5	5.0-	17.3	1.3-	52.8	3.4-	90.7	9.8-	48
5.7		84.5		8.1		6.4		20.2		34.8		49
5.7		82.7		7.9		6.2		19.4		33.4		50
.1		1.8		.2		.3		.8		1.3		51
1.4		17.5		1.7		1.2		4.0		6.9		52
2.3		29.4	.8	4.2		7.2	.1	10.1	.1	21.5	.1	53
3.9	.1	157.9	11.1	14.4	7.3	18.8	.7	28.1	3.4	61.3	11.4	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Cement, Clay and Stone Products <i>Produits de ciment, argile, pierre</i>		Glass and Non-Metallic Minerals <i>Verre et minéraux non métalliques</i>		Group 17 - Sub-Total <i>Groupe 17 - Total partiel</i>	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte	589	339	119	4	708	343
2	Assets	Actif	\$	\$	\$	\$	\$	\$
2	Cash	Encaisse	36.2	2.7	13.0	.3	49.2	3.0
3	Government Securities	Titres du gouvernement	3.1	.4	7.9		11.0	.4
4	Other Securities	Autres titres	13.3	8.3	7.6		20.9	8.4
5	Due from Shareholders	Dû par actionnaires	1.0	.1			1.0	.1
6	Accounts Receivable	Comptes à recevoir	94.0	25.7	38.2	.6	132.2	26.3
7	Inventories	Inventaires	72.2	18.6	57.5	2.1	129.8	20.7
8	Land	Terrains	32.1	7.4	5.5	.1	37.6	7.5
9	Buildings and Equipment	Bâtiments et matériel	544.1	142.3	166.3	16.9	710.4	159.3
10	Investment in Affiliates	Investissement en filiales	74.6	18.2	17.5	2.0	92.1	20.2
11	Intangibles	Actif intangible	3.4	.8	3.4		6.8	.8
12	Other Assets	Autre actif	12.3	3.7	6.6	12.5	18.9	16.2
13	Less Deprec. and Deplet. Reserve	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup>	292.9-	53.2-	85.7-	6.4-	378.6-	59.6-
14	Total Assets (or Liabilities)	Actif (ou passif) total	593.6	175.1	237.8	28.1	831.4	203.1
15	Liabilities	Passif						
15	Bank Loans	Emprunts en banque	27.9	23.6	12.4	.2	40.3	23.7
16	Accounts Payable	Comptes à payer	47.7	19.4	19.4	.9	67.1	20.2
17	Tax Liabilities	Impôts à payer	15.9	.7	6.2	.1	22.1	.8
18	Due to Shareholders	Dû aux actionnaires	7.3	5.5	.9		8.1	5.5
19	Deferred Income	Revenu différé	2.7	.4	1.0		3.7	.4
20	Mortgage Debt	Dettes hypothécaires	10.5	4.6	.1		10.5	4.6
21	Other Funded Debt	Autre dette fondée	82.3	23.2	5.9		88.3	23.2
22	Other Liabilities	Autre passif	62.2	32.4	32.1	26.0	94.2	58.4
23	Preferred Stock	Actions privilégiées	38.0	23.7	18.4		56.4	23.8
24	Common Stock	Actions ordinaires	68.2	22.6	26.5	.1	94.7	22.7
25	Surplus	Surplus	235.0	33.6	117.1	1.4	352.2	35.0
26	Less Deficit	Moins déficit	4.2-	14.5-	2.2-	.5-	6.4-	15.0-
27	Revenues	Recettes						
27	Sales	Ventes	585.3	154.8	287.8	12.3	873.1	167.1
28	Rents Received	Loyers reçus	.7	.2	.2		.9	.2
29	Bond Interest Received	Intérêts obligataires reçus	.2		.3		.5	
30	Mortgage Interest Received	Intérêts hypothécaires reçus						
31	Foreign Dividends Received	Dividendes étrangers reçus						
32	Canadian Dividends Received	Dividendes canadiens reçus	2.1		.1		2.2	
33	Other Revenues and Adjustments	Autres recettes et redressements	.9	1.4	2.2		3.1	1.4
34	Total Revenues	Total des recettes	589.3	156.4	290.4	12.3	879.7	168.7
35	Expenses	Dépenses						
35	Cost of Sales	Coût des ventes	388.7	117.0	205.6	7.9	594.3	124.9
36	Rents Paid	Loyers payés	2.1	.7	1.2	.1	3.3	.8
37	Bond Interest Paid	Intérêts obligataires payés	5.6	1.0	.3		5.9	1.0
38	Mortgage Interest Paid	Intérêts hypothécaires payés	.4	.3	.1		.5	.3
39	Other Interest Paid	Autres intérêts payés	2.9	1.7	1.0		4.0	1.7
40	Capital Cost Allowance	Allocation de coût en capital	38.3	12.3	9.3		47.6	12.3
41	Depletion	Épuisement	.8	.1	.3		1.1	.1
42	Charitable Donations	Dons de charité	.4		.2		.6	
43	Pension Contributions	Contrib., caisse de pension	1.5	.2	.7		2.2	.2
44	Group Insurance Contributions	Contrib., assurance collective	.5	.1	.3		.8	.1
45	Write-off Mine Development	Amortissement, aménagement minier				2.4		2.4
46	Other Expenses and Adjustments	Autres dépenses et redressements	89.4	28.4	45.0	2.1	134.4	30.5
47	Total Expenses	Total des dépenses	530.8	161.8	263.8	12.5	794.7	174.3
48	Current Year Profit (Loss)	Profit (perte) d'année courante	58.5	5.4-	26.6	.2-	85.1	5.6-
49	Total Tax Declared	Impôt total déclaré	21.2		9.4		30.6	
50	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	20.3		9.1		29.4	
51	Provincial Income Tax	Impôt provincial sur le revenu	.9		.3		1.2	
52	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	4.1		1.9		6.0	
53	Cash Dividends Paid	Dividendes payés en espèces	13.1	1.3	3.6		16.7	1.3
54	Capital Expenditures	Immobilisations	47.3	21.0	15.9	.3	63.2	21.3

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING - (Continued)													
DIVISION INDUSTRIELLE: FABRICATION - (Suite)													
Petroleum Refineries <i>Raffineries de pétrole</i>		Other Petroleum & Coal Products <i>Autres dérivés de pétrole et charbon</i>		Group 18 - Sub-Total <i>Groupe 18 - Total partiel</i>		Fertilizers and Industrial Chemicals <i>Engrais et produits chimiques industriels</i>		Pharmaceutical Preparations <i>Préparations Pharmaceutiques</i>		Paints and Varnishes <i>Peintures et vernis</i>			
Profit 24	Loss - Perte 12	Profit 28	Loss - Perte 3	Profit 52	Loss - Perte 15	Profit 97	Loss - Perte 16	Profit 139	Loss - Perte 55	Profit 63	Loss - Perte 36		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
69.0	26.4	1.1	.5	70.1	26.9	28.2	1.5	13.1	.7	4.8	.2	2	
14.3	.2	.1		14.4	.2	4.4		.2		.2		3	
91.7	114.6	.1		91.9	114.6	18.4	1.2	6.8	.1	.9	.2	4	
		.4		.4								5	
273.3	122.6	2.5	.3	275.8	123.0	68.2	7.6	34.7	5.3	21.3	2.7	6	
248.9	123.3	2.5	.1	251.3	123.4	72.6	10.9	39.4	7.8	28.0	4.7	7	
343.7	319.6	.4	.1	344.0	319.7	6.9	17.7	5.3	.7	2.3	.3	8	
1,186.7	694.7	17.9	11.0	1,204.6	705.7	435.3	135.1	69.8	8.1	41.6	6.5	9	
377.9	359.0	2.5	.1	380.4	359.1	43.4	18.1	15.8	.2	6.4	.1	10	
1.5	2.3	.2		1.7	2.3	3.7	.2	3.3	.3	.7	.1	11	
30.3	131.3	.8	.3	31.1	131.6	7.4	1.8	4.4	1.3	2.9	.8	12	
645.9-	309.1-	10.7-	1.6-	656.6-	310.7-	213.2-	16.4-	29.5-	2.3-	25.6-	3.9-	13	
1,991.5	1,584.9	17.7	10.7	2,009.2	1,595.6	475.3	177.8	163.2	22.3	83.7	11.7	14	
16.3	18.0	1.1	1.1	17.3	19.1	8.1	3.5	1.5	.2	3.2	1.8	15	
136.7	75.6	1.6	.1	138.3	75.7	27.7	7.9	10.0	3.4	6.8	1.4	16	
52.4	13.7	.6		53.0	13.7	12.3	.2	8.0	.2	3.0	.1	17	
		.3		.3		.1	.5	.6	.1	.5	.4	18	
2.4	.7			2.4	.7	.4	.2					19	
.9	6.2		.1	.9	6.3	.6	.5	.1	.2	.8	.1	20	
203.4	204.0		7.3	203.4	211.3	43.4	11.3	2.2		1.8		21	
323.3	171.5	5.2	.3	328.5	171.8	114.9	104.2	37.8	16.1	9.6	7.0	22	
13.8	21.6			13.8	21.6	5.8	.6	3.6		6.6	.1	23	
545.6	418.2	1.1	1.1	546.7	419.3	125.1	22.2	28.4	1.7	4.9	9.1	24	
711.8	656.2	8.5	.6	720.3	656.8	138.4	29.6	73.1	5.8	46.7	1.9	25	
15.1-	.7-	.7-		15.8-	.7-	2.4-	2.8-	2.2-	5.2-		10.1-	26	
1,917.2	741.8	21.5	3.0	1,938.7	744.8	449.5	132.4	227.3	37.4	128.0	14.9	27	
15.4	7.8			15.4	7.8	.1		.1		.1		28	
2.1				2.1		.3						29	
.3	.6			.3	.6							30	
	.7				.7	.5		.1				31	
16.6	12.6			16.6	12.6	.2		.1		6.1		32	
2.0	7.9-	.2		2.3	7.9-	2.5	15.4-	1.1	.1	5.4-		33	
1,953.7	755.6	21.7	3.0	1,975.4	758.6	453.1	117.0	228.7	37.5	128.7	15.0	34	
1,274.7	522.2	15.0	1.0	1,289.7	523.2	320.2	85.0	98.1	23.7	84.2	10.8	35	
19.8	13.4			19.8	13.4	1.5	.5	1.0	.2	.9	.2	36	
8.8	7.6		.4	8.8	8.1	2.2	3.7	.1		.1		37	
.1	.4			.1	.4	.1						38	
5.8	1.5	.1		5.9	1.6	3.2	.3	.5		.4	.1	39	
60.4	39.8	1.4	1.3	61.8	41.2	29.3	8.3	4.2	.3	2.0	.1	40	
31.1	.2			31.1	.2							41	
1.6	.3			1.6	.3	.3		.2		.1		42	
9.6	3.8			9.7	3.8	1.8	.1	1.0	.3	.6		43	
1.3				1.3		.7		.5		.2		44	
10.9	60.7			10.9	60.7		.3					45	
452.9	112.7	2.9	.7	455.8	113.4	46.6	21.4	54.0	15.7	30.2	4.2	46	
1,876.9	762.6	19.5	3.5	1,896.4	766.2	406.0	119.8	199.6	40.1	118.8	15.6	47	
76.7	7.0-	2.3	.5-	79.0	7.6-	47.1	2.8-	29.1	2.6-	9.9	.6-	48	
32.9		.9		33.8		17.7		11.5		3.7		49	
29.6		.8		30.4		17.2		11.3		3.4		50	
3.3		.1		3.4		.6		.3		.2		51	
3.4		.1		3.5		3.4		2.4		.7		52	
76.2	6.4	.7	.1	76.9	6.5	77.3		3.7		1.5		53	
76.1	76.3	1.5	.5	77.6	76.8	31.7	5.4	4.2	.8	2.9	1.1	54	



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: MANUFACTURING - (Continued)					
			DIVISION INDUSTRIELLE: FABRICATION - (Suite)					
			Soaps and Toilet Preparations Savons et produits de toilette		Miscellaneous Chemical Products Produits chimiques divers		Group 19 - Sub-Total Groupe 19 - Total partiel	
			Profit 116	Loss - Perte 24	Profit 171	Loss - Perte 95	Profit 586	Loss - Perte 226
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	7.3	.1	20.2	2.1	73.5	4.6
4	Government Securities .....	Titres du gouvernement .....	8.0		6.9		19.6	
5	Other Securities .....	Autres titres .....	10.9	.1	55.7	.2	92.7	1.9
6	Due from Shareholders .....	Dû par actionnaires .....	.1		.1		.2	
7	Accounts Receivable .....	Comptes à recevoir .....	25.4	.9	115.8	3.2	265.4	19.6
8	Inventories .....	Inventaires .....	42.5	1.1	162.6	4.6	345.2	29.2
9	Land .....	Terrains .....	3.5	.1	18.1	1.5	36.1	20.3
10	Buildings and Equipment .....	Bâtiments et matériel .....	101.0	1.4	852.8	23.1	1,500.4	174.3
11	Investment in Affiliates .....	Investissement en filiales .....	11.4	.7	199.7	2.1	276.6	21.0
12	Intangibles .....	Actif intangible .....	.6	.1	4.7	.6	13.0	1.3
13	Other Assets .....	Autre actif .....	2.8	.2	18.6	10.0	36.1	14.2
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	50.9-	.7-	420.9-	2.4-	740.0-	25.7-
15	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	162.6	3.9	1,034.1	44.9	1,918.9	260.7
16	<b>Liabilities</b>	<b>Passif</b>						
17	Bank Loans .....	Emprunts en banque .....	4.4	.2	25.1	.4	42.3	6.0
18	Accounts Payable .....	Comptes à payer .....	15.3	1.0	76.1	2.1	135.9	15.8
19	Tax Liabilities .....	Impôts à payer .....	7.7		28.3	.1	59.1	.5
20	Due to Shareholders .....	Dû aux actionnaires .....	2.6	.1	.1	.7	3.9	1.7
21	Deferred Income .....	Revenu différé .....	.1		14.0	.1	14.5	.4
22	Mortgage Debt .....	Dettes hypothécaires .....	1.0		1.8	.1	5.3	.9
23	Other Funded Debt .....	Autre dette fondée .....	6.5		161.6	.2	215.6	11.5
24	Other Liabilities .....	Autre passif .....	19.5	1.3	119.5	31.7	301.3	160.3
25	Preferred Stock .....	Actions privilégiées .....	2.3	.3	33.4	4.7	51.7	5.7
26	Common Stock .....	Actions ordinaires .....	19.2	.4	250.8	3.4	428.4	36.8
27	Surplus .....	Surplus .....	84.6	1.2	327.8	3.0	670.6	41.4
28	Less Deficit .....	Moins déficit .....	.5-	.5-	4.5-	1.5-	9.7-	20.2-
29	<b>Revenues</b>	<b>Recettes</b>						
30	Sales .....	Ventes .....	286.0	6.0	989.8	19.4	2,080.6	210.1
31	Rents Received .....	Loyers reçus .....	.6		.3		1.1	.1
32	Bond Interest Received .....	Intérêts obligataires reçus .....	.3		.3		.9	
33	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....			.1		.2	
34	Foreign Dividends Received .....	Dividendes étrangers reçus .....	1.3				1.9	
35	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.5		3.6		10.5	
36	Other Revenues and Adjustments .....	Autres recettes et redressements .....	.7-		1.0	.3-	1.5-	15.5-
37	Total Revenues .....	Total des recettes .....	287.9	6.1	995.1	19.1	2,093.5	194.7
38	<b>Expenses</b>	<b>Dépenses</b>						
39	Cost of Sales .....	Coût des ventes .....	156.4	3.7	688.1	12.2	1,346.9	135.4
40	Rents Paid .....	Loyers payés .....	.9	.1	3.7	.2	8.0	1.3
41	Bond Interest Paid .....	Intérêts obligataires payés .....	.1		6.9		9.4	3.8
42	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....			.1		.3	.1
43	Other Interest Paid .....	Autres intérêts payés .....	.6	.1	2.6	.1	7.4	.6
44	Capital Cost Allowance .....	Allocation de coût en capital .....	5.1	.1	56.0	.2	96.6	9.0
45	Depletion .....	Épuisement .....			1.2		1.2	
46	Charitable Donations .....	Dons de charité .....	.2		1.0		1.8	
47	Pension Contributions .....	Contrib. caisse de pension .....	.8		3.1		7.2	.5
48	Group Insurance Contributions .....	Contrib. assurance collective .....	.1		.3		1.8	.1
49	Write-off Mine Development .....	Amortissement, aménagement minier .....				1.2		1.5
50	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	98.7	2.4	134.4	6.4	403.9	50.1
51	Total Expenses .....	Total des dépenses .....	262.8	6.4	897.4	20.2	1,884.6	202.2
52	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	25.1	.3-	97.7	1.1-	208.9	7.5-
53	Total Tax Declared .....	Impôt total déclaré .....	9.8		36.4		79.1	
54	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	9.5		35.3		76.6	
55	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3		1.1		2.5	
56	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	2.0		7.7		16.2	
57	Cash Dividends Paid .....	Dividendes payés en espèces .....	6.6		33.1	.2	122.3	.2
58	Capital Expenditures .....	Immobilisations .....	6.2		78.5	6.4	123.6	13.8

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: MANUFACTURING—(Concluded)						INDUSTRIAL DIVISION: CONSTRUCTION						
DIVISION INDUSTRIELLE: FABRICATION — (Fin)						DIVISION INDUSTRIELLE: CONSTRUCTION						
Miscellaneous Manufacturing Industries <i>Fabrications diverses</i>		Group 20 — Sub-Total <i>Groupe 20 — Total partiel</i>		TOTAL		Building Construction <i>Construction de bâtiments</i>		Highway, Bridge and Street Construction <i>Construction de routes, ponts et rues</i>		Other Construction <i>Autres travaux de construction</i>		
Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	Profit	Loss — Perte	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,438	489	1,438	489	14,117	4,960	4,085	2,496	404	145	300	70	
32.9	7.9	32.9	7.9	846.3	94.8	83.3	24.2	10.1	2.0	5.0	1.3	2
2.1		2.1		172.2	19.0	11.2	6.7	.2	.6	.1		3
28.0	5.4	28.0	5.4	969.4	260.5	91.2	47.5	10.2	7.5	9.5	1.2	4
.4	.2	.4	.2	13.2	5.1	6.0	3.3	.5	.1	.5		5
122.5	79.8	122.5	79.8	3,369.5	632.7	414.0	207.3	44.1	17.3	23.8	9.3	6
173.7	34.9	173.7	34.9	5,245.8	874.2	340.5	248.2	8.3	6.8	3.3	4.2	7
9.1	2.5	9.1	2.5	1,181.2	419.8	109.1	60.2	4.8	1.5	1.0	.2	8
230.3	68.7	230.3	68.7	15,978.5	2,964.5	384.5	252.5	184.4	57.9	45.8	42.7	9
56.5	110.2	56.5	110.2	4,069.0	753.1	96.3	107.7	19.2	2.5	5.2	16.2	10
10.8	3.7	10.8	3.7	151.7	33.8	15.2	7.4	1.9	.8	.8	.3	11
35.5	6.2	35.5	6.2	483.1	271.6	47.9	24.7	15.1	3.4	2.6	2.1	12
116.8-	28.7-	116.8-	28.7-	8,643.8-	1,329.9-	199.6-	111.8-	122.7-	39.8-	26.3-	31.0-	13
585.0	290.8	585.0	290.8	23,836.1	4,999.2	1,359.5	877.8	176.1	60.6	71.3	46.5	14
48.8	24.3	48.8	24.3	1,231.0	371.8	138.9	120.1	27.0	14.0	6.9	9.1	15
69.3	19.8	69.3	19.8	2,002.9	469.3	339.8	210.6	23.1	10.8	11.0	7.0	16
17.2	.7	17.2	.7	685.2	34.0	17.3	3.1	3.4	.1	1.3	.4	17
14.0	9.6	14.0	9.6	168.2	69.2	61.0	39.5	6.8	2.4	4.1	.5	18
18.2	11.7	18.2	11.7	288.5	84.3	167.1	149.1	3.9	5.5	.7	.8	19
7.1	3.9	7.1	3.9	128.4	46.6	138.7	100.3	.9	.3	1.7	.2	20
10.1	30.0	10.1	30.0	2,145.3	459.9	36.5	33.3	10.7	7.2	2.5	3.3	21
106.0	86.8	106.0	86.8	3,739.8	1,004.3	146.9	109.2	31.6	9.0	12.6	9.7	22
40.9	10.0	40.9	10.0	895.2	177.5	46.9	39.2	5.7	5.8	4.7	.5	23
55.0	40.4	55.0	40.4	3,559.6	973.0	39.1	25.9	5.8	2.5	3.4	2.3	24
204.7	65.3	204.7	65.3	9,125.0	1,483.8	278.0	100.2	58.0	5.9	24.1	14.2	25
6.4-	11.7-	6.4-	11.7-	133.1-	174.4-	13.7-	52.3-	.7-	3.0-	1.6-	1.5-	26
812.7	135.3	812.7	135.3	29,821.3	4,213.4	2,063.6	1,066.2	282.2	85.4	112.1	45.9	27
1.5	.2	1.5	.2	38.1	11.7	15.3	8.9	.1	.1			28
.2		.2		12.8	1.3	.6	.2			.1		29
6.4		6.4		34.8	1.0	1.0	.5					30
.2	.1	.2	.1	45.9	1.0		.5					31
3.1	.3	3.1	.3	176.6	24.9	2.2	2.1	.2	.1	.1	.4	32
3.3	7.6	3.3	7.6	21.5-	5.8-	13.2	7.9	2.9	.7	.6	.6	33
827.4	143.6	827.4	143.6	30,107.9	4,247.4	2,095.9	1,086.4	285.4	86.3	113.0	46.9	34
553.0	104.3	553.0	104.3	22,041.7	3,259.7	1,732.3	967.4	219.3	73.5	75.8	39.4	35
8.9	2.0	8.9	2.0	141.6	38.1	4.6	2.5	.4	.1	.5	.6	36
.3	.1	.3	.1	93.4	18.4	.2	.8	.6	.3		.2	37
.2	.1	.2	.1	6.9	2.9	6.8	4.7					38
4.2	4.1	4.2	4.1	134.9	32.3	12.6	9.3	2.6	1.3	.4	.8	39
21.0	4.6	21.0	4.6	1,144.5	242.6	32.8	17.8	15.9	3.9	3.7	2.8	40
				52.8	1.2			.1				41
.5		.5		23.2	.9		.8	.1				42
2.9	.2	2.9	.2	108.3	13.4	2.8	1.3	.3	.1	.5		43
1.0	.1	1.0	.1	40.1	3.5	.7	.3	.1		.1		44
				13.2	64.6							45
172.4	37.1	172.4	37.1	4,225.9	711.0	227.6	127.0	33.8	12.0	23.8	8.0	46
764.4	152.5	764.4	152.5	28,026.7	4,388.9	2,021.1	1,131.2	273.1	91.3	104.9	51.8	47
63.0	9.0-	63.0	9.0-	2,081.3	141.4-	74.8	44.9-	12.3	5.0-	8.1	4.9-	48
19.5		19.5		790.2		14.2		3.1		1.3		49
18.8		18.8		750.1		12.5		2.8		1.1		50
.7		.7		40.1		1.7		.3		.2		51
4.6		4.6		145.6		3.5		.7		.3		52
10.8	.5	10.8	.5	735.0	44.5	6.2	3.2	.4	.1	.9	1.0	53
37.9	14.8	37.9	14.8	1,463.8	438.7	72.7	56.2	22.9	8.1	8.9	6.5	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: CONSTRUCTION (Concluded)				INDUSTRIAL DIVISION:	
			DIVISION INDUSTRIELLE: CONSTRUCTION - (Fin)				DIVISION INDUSTRIELLE:	
			Special Trade Contractors Entrepreneurs spécialisés		TOTAL		Air Transport Transport par air	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	4,556	1,788	9,345	4,499	207	112
<b>Assets</b>			<b>Actif</b>					
2	Cash .....	Encaisse .....	42.8	4.7	141.2	32.2	2.4	7.5
3	Government Securities .....	Titres du gouvernement .....	2.6	.9	14.1	8.2	.1	
4	Other Securities .....	Autres titres .....	19.7	4.6	130.6	60.8	1.1	1.0
5	Due from Shareholders .....	Dû par actionnaires .....	2.1	1.2	9.2	4.6	.1	
6	Accounts Receivable .....	Comptes à recevoir .....	249.4	62.8	731.3	296.6	5.2	10.0
7	Inventories .....	Inventaires .....	112.0	29.5	464.1	288.7	6.2	4.1
8	Land .....	Terrains .....	8.9	2.8	123.8	64.6	2.6	.1
9	Buildings and Equipment .....	Bâtiments et matériel .....	231.5	64.6	846.2	417.7	41.0	47.2
10	Investment in Affiliates .....	Investissement en filiales .....	26.0	4.4	146.8	130.7	6.9	5.0
11	Intangibles .....	Actif intangible .....	24.4	6.0	42.3	14.4	1.0	.1
12	Other Assets .....	Autre actif .....	17.3	7.8	82.8	38.0	1.8	1.9
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	109.6-	32.2-	458.2-	214.8-	21.7-	22.2-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	627.2	157.0	2,274.1	1,141.9	46.6	54.9
<b>Liabilities</b>			<b>Passif</b>					
15	Bank Loans .....	Emprunts en banque .....	65.2	28.9	237.9	172.1	7.3	8.9
16	Accounts Payable .....	Comptes à payer .....	142.2	45.9	516.0	274.3	5.1	11.4
17	Tax Liabilities .....	Impôts à payer .....	12.6	.8	34.6	4.4	.3	
18	Due to Shareholders .....	Dû aux actionnaires .....	34.4	11.7	106.3	54.1	.8	1.5
19	Deferred Income .....	Revenu différé .....	33.1	6.9	204.8	162.2	.2	3.6
20	Mortgage Debt .....	Dettes hypothécaires .....	7.1	4.2	148.4	105.0	.5	.3
21	Other Funded Debt .....	Autre dette fondée .....	17.7	2.2	67.4	46.0	1.2	1.7
22	Other Liabilities .....	Autre passif .....	67.2	19.6	261.2	147.4	12.0	10.6
23	Preferred Stock .....	Actions privilégiées .....	47.1	7.2	104.3	53.1	2.1	14.9
24	Common Stock .....	Actions ordinaires .....	38.7	10.5	87.1	41.1	8.3	14.0
25	Surplus .....	Surplus .....	166.3	29.9	526.5	150.2	9.5	3.0
26	Less Deficit .....	Moins déficit .....	4.4-	10.6-	20.4-	67.9-	.7-	15.0-
<b>Revenues</b>			<b>Recettes</b>					
27	Sales .....	Ventes .....	1,270.9	289.6	3,728.9	1,487.2	47.1	82.1
28	Rents Received .....	Loyers reçus .....	2.1	.5	17.4	9.5		.1
29	Bond Interest Received .....	Intérêts obligataires reçus .....	.1	.1	.8	.3		
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.1	.4	1.0	1.0		
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....				.5		
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.2		2.7	2.6	.1	
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	3.9	1.2	20.6	10.4	.7	1.0
34	Total Revenues .....	Total des recettes .....	1,277.3	291.9	3,771.5	1,511.5	47.9	83.2
<b>Expenses</b>			<b>Dépenses</b>					
35	Cost of Sales .....	Coût des ventes .....	953.4	239.1	2,980.7	1,319.4	15.2	2.9
36	Rents Paid .....	Loyers payés .....	7.8	2.1	13.4	5.3	.3	5.0
37	Bond Interest Paid .....	Intérêts obligataires payés .....	1.3	.1	2.1	1.4	.2	.1
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.6	.2	7.4	4.9		
39	Other Interest Paid .....	Autres intérêts payés .....	4.9	2.0	20.4	13.3	.5	2.9
40	Capital Cost Allowance .....	Allocation de coût en capital .....	25.2	5.3	77.6	29.8	3.5	10.2
41	Depletion .....	Épuisement .....			.1			
42	Charitable Donations .....	Dons de charité .....	.4		1.3	.1		
43	Pension Contributions .....	Contrib., caisse de pension .....	2.0	.2	5.6	1.6	.1	
44	Group Insurance Contributions .....	Contrib., assurance collective .....	1.1	.4	2.0	.7		
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	227.0	55.5	512.2	202.6	26.0	67.8
47	Total Expenses .....	Total des dépenses .....	1,223.7	304.8	3,622.9	1,579.1	45.8	88.9
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	53.5	12.9-	148.7	67.7-	2.1	5.7-
49	Total Tax Declared .....	Impôt total déclaré .....	9.6		28.2		.3	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	8.2		24.6		.3	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	1.3		3.6		.1	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	2.8		7.3			
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	2.8	2.6	10.4	7.0	1.3	
54	Capital Expenditures .....	Immobilisations .....	32.6	12.7	137.0	83.4	7.5	4.1



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

TRANSPORTATION, STORAGE, COMMUNICATION AND OTHER UTILITIES												
TRANSPORT, ENMAGASINAGE, COMMUNICATIONS ET AUTRES SERV. D'UTILITÉ PUBLIQUE												
Water Transport <i>Transport par eau</i>		Railways <i>Chemin de fer</i>		Truck Transport <i>Camionnage</i>		Bus Transport <i>Transport par autobus</i>		Urban Transportation and Taxicabs <i>Transport urbain et taxi</i>		Pipelines <i>Pipe-lines</i>		
Profit 333	Loss - <i>Perte</i> 141	Profit 53	Loss - <i>Perte</i> 24	Profit 1,708	Loss - <i>Perte</i> 941	Profit 139	Loss - <i>Perte</i> 45	Profit 220	Loss - <i>Perte</i> 113	Profit 48	Loss - <i>Perte</i> 11	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
13.2	2.5	45.6	2.4	18.4	1.8	3.3	.9	2.2	.3	9.7	3.6	1
10.9	.1	31.5		6.3	.1			.4		5.1		2
42.8	6.7	62.5	.3	12.1	10.8	3.2	.3	.7		8.7	14.5	3
.3				1.4	.4	.2	.1	1.4		1.2		4
43.5	5.6	75.5	2.0	73.9	11.6	2.1	.2	2.4	1.7	21.9	19.6	5
15.0	1.0	36.0	2.2	5.8	.7	.8	.1	.4		6.1	5.1	6
4.6	1.3	112.2	.8	13.4	1.4	1.8	.1	1.9		8.9	8.0	7
422.3	103.9	2,632.6	79.6	425.3	91.4	48.0	18.2	25.1	7.7	738.7	825.4	8
77.7	4.6	408.8	2.5	23.4	9.1	5.0	10.3	5.4	1.5	80.2	34.7	9
1.4	.3	.1	.6	19.2	4.3	4.8	.9	4.8	2.1	.1	.8	10
25.6	7.8	11.5	.9	18.9	4.8	.7	.4	7.5	.3	6.0	25.1	11
199.8-	45.8-	1,182.1-	14.8-	251.2-	40.0-	28.5-	10.8-	16.3-	2.6-	193.8-	97.5-	12
												13
457.3	88.0	2,234.0	76.7	366.9	96.3	41.5	20.8	35.8	10.8	696.7	839.2	14
35.5	5.4	.9	1.9	40.5	18.3	5.4	.6	2.5	1.9	37.3	50.6	15
28.0	5.5	67.9	14.7	45.5	12.5	3.0	.7	2.6	1.5	9.9	24.4	16
6.5	.2	28.2		7.8	.2	1.0	.1	.7		15.4	.6	17
5.0	2.1	.4	.6	18.7	5.9	.6	.3	2.8	2.7	.3		18
6.7	.7	12.2	.3	.5		.7		.1				19
9.3	4.0	.1		11.1	1.4	.3	.2	2.4	.3		.1	20
47.0	32.5	481.0	33.3	14.5	3.3	2.6	9.1	1.5	.1	369.7	551.4	21
93.5	14.4	182.6	9.1	66.4	23.1	5.4	2.5	8.3	.3	60.8	34.2	22
56.5	2.4	139.4	2.4	30.8	11.6	1.4	.3	2.5	3.5	29.6	1.6	23
29.1	8.3	505.8	28.0	21.8	13.6	10.5	3.1	5.8	.6	112.1	143.2	24
147.6	21.3	816.5	2.3	113.4	9.8	10.9	4.3	7.1	.1	63.0	33.9	25
7.5-	8.8-	.9-	16.0-	4.1-	3.5-	.1-	.3-	.6-	.3-	1.4-	.7-	26
371.1	51.6	628.0	16.2	618.5	137.1	54.6	7.6	39.2	10.3	157.8	186.1	27
.3		.7	.1	1.5		.5		.1		.1	.1	28
.5		1.9		.3						2.6	.1	29
.1												30
.2		2.5		.9		.1				12.2		31
3.3	.1	14.5		6.1	2.2	.9	.1	.3		.7	1.0	32
.1-	.5	72.2	.2							11.7-	.3	33
375.4	52.2	719.8	16.5	627.3	139.4	56.1	7.7	39.6	10.3	161.7	187.6	34
193.6	17.6	13.1	1.4	189.7	32.6	12.3	1.1	6.8	.7	20.0	84.8	35
1.4	.3	2.7	.2	7.0	1.5	.4	.1	1.2	.1	.7	.7	36
2.0	.4	16.4	.2	.2		.1	.2	.1		18.9	30.0	37
.2	.1			.6				.1				38
3.0	2.0	.5	.3	4.3	1.2	.4	.3	.2	.2	1.8	3.2	39
29.1	6.4	94.1	2.5	45.8	13.6	4.4	1.5	3.4	.6	33.6	52.6	40
	.1											41
.4		.8		.4						.3		42
1.9	.1	26.1	.1	1.7		.3				.2		43
.1	.1	.1		1.3	.1	.1		.1				44
											3.4	45
116.1	27.7	468.1	13.6	342.0	95.2	32.8	4.5	24.5	9.0	21.0	31.8	46
347.7	54.8	621.9	18.3	593.0	144.2	50.9	7.8	36.4	10.5	96.5	206.6	47
27.7	2.6-	97.9	1.8-	34.3	4.8-	5.3	.1-	3.2	.2-	65.2	19.1-	48
9.0		44.4		9.2		2.0		.9		30.3		49
8.1		39.5		8.6		1.8		.8		25.1		50
.9		4.9		.6		.2				5.2		51
1.2		4.3		2.1		.2		.2		.9		52
9.7	.5	55.6		3.9	.2	1.4		.7	.1	41.7	7.1	53
41.2	6.3	77.4	3.4	62.7	23.8	6.3	.7	4.3	1.7	42.0	73.5	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: TRANSPORTATION, STORAGE, COMMUNICATION AND OTHER UTILITIES - (Continued)					
			DIVISION INDUSTRIELLE: TRANSPORT, EMMAGASINAGE, COMMUNICATION ET AUTRES SERV. D'UTILITÉ PUBLIQUE - (Suite)					
			Other Transportation <i>Autres transports</i>		Transportation Sub-Total <i>Transport Total partiel</i>		Grain Elevators <i>Élévateurs à grains</i>	
			Profit 404	Loss - <i>Perte</i> 208	Profit 3,112	Loss - <i>Perte</i> 1,595	Profit 18	Loss - <i>Perte</i> 6
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	<i>Nbre de Cies à profit / Cies à perte</i> .....						
2	<b>Assets</b> .....	<b>Actif</b> .....						
3	Cash .....	<i>Encaisse</i> .....	9.9	1.4	104.6	20.4	2.8	
4	Government Securities .....	<i>Titres du gouvernement</i> .....	1.3		59.5	.2		
5	Other Securities .....	<i>Autres titres</i> .....	9.5	4.3	140.5	37.9	42.7	
6	Due from Shareholders .....	<i>Dû par actionnaires</i> .....	.3	.1	4.9	.5		
7	Accounts Receivable .....	<i>Comptes à recevoir</i> .....	6.4	2.6	230.8	53.3	25.1	
8	Inventories .....	<i>Inventaires</i> .....	.5		70.9	13.3	126.5	
9	Land .....	<i>Terrains</i> .....	8.7	3.9	154.1	15.7	1.8	
10	Buildings and Equipment .....	<i>Bâtiments et matériel</i> .....	25.4	11.9	4,358.3	1,185.3	121.4	
11	Investment in Affiliates .....	<i>Investissement en filiales</i> .....	20.1	4.4	627.4	72.1	11.2	
12	Intangibles .....	<i>Actif intangible</i> .....	2.4	1.7	33.8	10.7	2.2	
13	Other Assets .....	<i>Autre actif</i> .....	3.3	1.5	75.2	42.7	7.4	
14	Less Deprec. and Deplet. Reserve .....	<i>Moins réserve, dépréc<sup>n</sup> et épuis<sup>t</sup></i> .....	15.8-	1.4-	1,909.3-	235.0-	85.1-	
15	Total Assets (or Liabilities) .....	<i>Actif (ou passif) total</i> .....	72.0	30.4	3,950.9	1,217.1	256.1	
16	<b>Liabilities</b> .....	<b>Passif</b> .....						
17	Bank Loans .....	<i>Emprunts en banque</i> .....	5.9	3.2	135.3	90.8	56.9	
18	Accounts Payable .....	<i>Comptes à payer</i> .....	7.6	2.6	169.7	73.3	83.3	
19	Tax Liabilities .....	<i>Impôts à payer</i> .....	.9		61.0	1.0	4.8	
20	Due to Shareholders .....	<i>Dû aux actionnaires</i> .....	2.9	5.1	31.5	18.2	2.8	
21	Deferred Income .....	<i>Revenu différé</i> .....	1.8	.3	22.2	4.9	1.4	
22	Mortgage Debt .....	<i>Dettes hypothécaires</i> .....	2.9	7.9	26.5	14.1		
23	Other Funded Debt .....	<i>Autre dette fondée</i> .....	2.4	.7	919.9	632.2	.1	
24	Other Liabilities .....	<i>Autre passif</i> .....	19.3	4.0	448.2	98.3	9.0	
25	Preferred Stock .....	<i>Actions privilégiées</i> .....	7.6	4.6	269.9	41.2	8.2	
26	Common Stock .....	<i>Actions ordinaires</i> .....	5.7	1.4	699.2	212.3	22.2	
27	Surplus .....	<i>Surplus</i> .....	18.1	3.9	1,186.0	78.6	67.3	
28	Less Deficit .....	<i>Moins déficit</i> .....	3.2-	3.3-	18.4-	47.9-		
29	<b>Revenues</b> .....	<b>Recettes</b> .....						
30	Sales .....	<i>Ventes</i> .....	66.0	27.4	1,982.2	518.4	57.2	
31	Rents Received .....	<i>Loyers reçus</i> .....	.4	.1	3.7	.5	.6	
32	Bond Interest Received .....	<i>Intérêts obligataires reçus</i> .....	.1		5.4	.1		
33	Mortgage Interest Received .....	<i>Intérêts hypothécaires reçus</i> .....			.1			
34	Foreign Dividends Received .....	<i>Dividendes étrangers reçus</i> .....			14.9			
35	Canadian Dividends Received .....	<i>Dividendes canadiens reçus</i> .....	.8	.6	20.4	1.7	2.4	
36	Other Revenues and Adjustments .....	<i>Autres recettes et redressements</i> .....	.2-	.2-	68.2	4.0	.8	
37	Total Revenues .....	<i>Total des recettes</i> .....	67.1	27.9	2,094.9	524.8	61.0	
38	<b>Expenses</b> .....	<b>Dépenses</b> .....						
39	Cost of Sales .....	<i>Coût des ventes</i> .....	17.7	16.3	468.4	157.4	1.7	
40	Rents Paid .....	<i>Loyers payés</i> .....	3.6	3.1	17.3	10.9	.5	
41	Bond Interest Paid .....	<i>Intérêts obligataires payés</i> .....			37.9	30.9	.1	
42	Mortgage Interest Paid .....	<i>Intérêts hypothécaires payés</i> .....	.2	.4	1.1	.6		
43	Other Interest Paid .....	<i>Autres intérêts payés</i> .....	.4	.2	11.0	10.3	4.2	
44	Capital Cost Allowance .....	<i>Allocation de coût en capital</i> .....	1.5	.8	215.4	88.2	3.3	
45	Depletion .....	<i>Épuisement</i> .....				.1		
46	Charitable Donations .....	<i>Dons de charité</i> .....			1.9		.2	
47	Pension Contributions .....	<i>Contrib., caisse de pension</i> .....	.9		31.3	.3	.6	
48	Group Insurance Contributions .....	<i>Contrib., assurance collective</i> .....	.2		2.0	.2	.1	
49	Write-off Mine Development .....	<i>Amortissement, aménagement minier</i> .....				3.4		
50	Other Expenses and Adjustments .....	<i>Autres dépenses et redressements</i> .....	36.6	8.8	1,067.2	258.6	36.6	
51	Total Expenses .....	<i>Total des dépenses</i> .....	61.3	29.7	1,853.5	560.9	47.4	
52	Current Year Profit (Loss) .....	<i>Profit (perte) d'année courante</i> .....	5.8	1.9-	241.5	36.2-	13.7	
53	Total Tax Declared .....	<i>Impôt total déclaré</i> .....	1.5		97.7		6.5	
54	Federal Income and Old Age Tax .....	<i>Impôt fédéral et revenu vieillesse</i> .....	1.3		85.5		5.6	
55	Provincial Income Tax .....	<i>Impôt provincial sur le revenu</i> .....	.2		12.1		1.0	
56	Ontario, Quebec and Foreign Credits .....	<i>Dégrèvement: Ont., Qué., étrangers</i> .....	.3		9.3		.3	
57	Cash Dividends Paid .....	<i>Dividendes payés en espèces</i> .....	3.0		117.1	7.9	2.6	
58	Capital Expenditures .....	<i>Immobilisations</i> .....	1.7	4.6	243.1	118.0	5.5	

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: TRANSPORTATION, STORAGE, COMMUNICATION AND OTHER UTILITIES - (Continued)  
 DIVISION INDUSTRIELLE: TRANSPORT, EMMAGASINAGE, COMMUNICATIONS ET AUTRES SERVICES D'UTILITÉ PUBLIQUE - (Suite)

Storage and Warehouse Emmagasinage et entreposage		Storage Sub-Total Emmagasinage Total partiel		Radio and Television Broadcasting Radiodiffusion et télédiffusion		Telephones Téléphone		Communication Sub-Total Communications Total partiel		Electric Power Énergie électrique		
Profit 197	Loss - Perte 38	Profit 215	Loss - Perte 38	Profit 230	Loss - Perte 93	Profit 100	Loss - Perte 44	Profit 330	Loss - Perte 137	Profit 49	Loss - Perte 13	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2.5	.1	5.3	.1	9.0	1.3	10.9	1.0	19.9	2.3	6.8	.6	1
.2		.2		.8		40.1		40.8	.1	.1	1.9	2
.6	.4	43.3	.4	8.4	.6	21.4	.1	29.8	.7	1.9	.5	3
.2		.2		.3		.1		.4				4
3.0	.4	28.1	.4	18.1	2.9	83.7	2.1	101.8	5.0	15.7	.6	5
.1		126.6		1.6	.9	23.2	.8	24.8	1.7	7.7	.1	6
4.9	.7	6.7	.7	5.7	.9	22.2	.6	27.9	1.5	55.1		7
59.7	8.8	181.1	8.8	87.8	34.2	3,064.5	36.2	3,152.3	70.5	751.9	58.1	8
6.6	2.7	17.9	2.7	5.1	3.2	71.8		76.9	3.2	31.3		9
.4	.2	2.6	.2	10.7	3.4	.5		11.2	3.9	1.0		10
1.4	.7	8.8	.7	4.7	.6	29.0	.9	33.6	1.4	11.6	1.1	11
24.0-	2.1-	109.1-	2.1-	45.8-	7.4-	689.4-	6.3-	735.1-	13.8-	241.8-	5.5-	12
												13
55.4	11.9	311.5	11.9	106.4	40.6	2,677.9	35.8	2,784.3	76.4	641.3	57.8	14
4.7	1.1	61.6	1.1	12.2	4.8	3.1	2.9	15.3	7.7	21.0		15
1.9	.2	85.2	.2	7.6	2.2	32.0	1.9	39.5	4.1	11.5	.1	16
.6		5.4		3.4		41.3	.1	44.7	.1	8.6		17
2.1	1.3	4.9	1.3	3.4	1.5	.1	.2	3.5	1.6			18
.4		1.8		.5	1.4	17.0		17.5	1.4	9.6		19
5.3	1.6	5.3	1.6	1.3	.2	.8		2.1	.2			20
3.7	.6	3.8	.6	11.5	7.5	1,017.5	11.6	1,029.1	19.1	238.9	46.7	21
5.1	3.4	14.0	3.4	12.9	10.2	158.6	2.6	171.5	12.7	62.5	.4	22
4.0	.2	12.2	.2	13.2	3.3	82.5	.1	95.7	3.4	55.8		23
6.2	.6	28.4	.6	8.1	7.7	1,183.1	14.3	1,191.3	22.0	105.4	8.6	24
21.8	3.1	89.1	3.1	39.3	8.4	141.7	2.3	181.1	10.7	128.4	2.0	25
.1-	.2-	.1-	.2-	7.0-	6.5-			7.0-	6.5-	.6-		26
27.1	4.0	84.3	4.0	117.3	17.6	712.4	11.0	829.8	28.6	170.8	5.5	27
.6		1.3		.1		.5		.6		.1		28
				.1		.2		.3				29
												30
.3		2.7		.1		7.3		7.4		1.0		31
.1-	.2	.7	.2	1.1	.5	4.7-		3.6-	.6	3.5-	.2	32
												33
28.0	4.2	89.0	4.2	118.7	18.1	715.8	11.1	834.5	29.2	168.5	5.7	34
3.4	.1	5.1	.1	28.8	2.4	12.2	1.8	41.0	4.2	57.6		35
1.7	.8	2.3	.8	1.6	.4	6.9		8.5	.4	.6		36
.2		.2		.1	.5	45.7	.6	45.8	1.1	10.4	2.3	37
.3	.1	.3	.1			.1		.1				38
.7	.2	4.8	.2	1.2	.4	1.7	.2	2.9	.6	2.7	.2	39
2.1	.2	5.5	.2	5.2	1.3	148.0	1.1	153.2	2.3	26.7	1.6	40
												41
		.3		.2		.9		1.0		.2		42
.1		.7		.3		11.8		12.1		.4		43
		.1		.3		.1		.5	.1	.1		44
												45
16.1	3.2	52.7	3.2	62.5	14.6	309.6	7.5	372.1	22.1	33.5	1.5	46
24.6	4.6	72.0	4.6	100.2	19.6	537.1	11.3	637.2	31.0	132.1	5.7	47
3.3	.4-	17.0	.4-	18.6	1.5-	178.7	.3-	197.3	1.8-	36.4		48
.9		7.4		4.8		75.2		80.0		16.3		49
.8		6.3		4.4		72.2		76.6		14.1		50
.1		1.1		.4		3.0		3.4		2.2		51
.2		.5		.8		13.7		14.6		1.1		52
1.6		4.2		4.6	.1	81.2	.1	85.9	.2	16.8		53
3.4	.8	9.0	.8	8.2	1.6	306.9	7.4	315.1	9.0	54.1	5.1	54



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: TRANSPORTATION, STORAGE, COMMUNICATION AND OTHER UTILITIES - (Concluded)					
			DIVISION INDUSTRIELLE: TRANSPORT, EMMAGASINAGE, COMMUNICATIONS ET AUTRES SERVICES D'UTILITÉ PUBLIQUE - (Fin)					
			Gas Distribution <i>Distribution de gaz</i>		Other Utilities <i>Autres services d'utilité</i>		Utilities Sub-Total <i>Services d'utilité Total partiel</i>	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	46	10	107	45	202	68
<b>Assets</b>			<b>Actif</b>					
2	Cash .....	Encaisse .....	5.2	1.4	.5	.1	12.5	2.0
3	Government Securities .....	Titres du gouvernement .....	.1				.2	1.9
4	Other Securities .....	Autres titres .....	19.7	3.9	1.5	.6	23.0	5.5
5	Due from Shareholders .....	Dû par actionnaires .....				.5		.5
6	Accounts Receivable .....	Comptes à recevoir .....	41.0	11.9	1.0	.4	57.7	12.8
7	Inventories .....	Inventaires .....	15.0	4.1	.4	.2	23.0	4.4
8	Land .....	Terrains .....	35.0	5.9	.4	.1	90.5	5.9
9	Buildings and Equipment .....	Bâtiments et matériel .....	652.3	175.2	24.1	1.5	1,428.3	234.7
10	Investment in Affiliates .....	Investissement en filiales .....	88.4	4.1	4.9	.1	124.5	4.2
11	Intangibles .....	Actif intangible .....	3.0	.1	.2		4.2	.1
12	Other Assets .....	Autre actif .....	13.5	12.7	.6	.2	25.7	13.9
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréciation et épuisement .....	110.3-	24.6-	13.5-	.4-	365.7-	30.5-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	762.8	194.6	19.9	3.2	1,424.0	255.5
<b>Liabilities</b>			<b>Passif</b>					
15	Bank Loans .....	Emprunts en banque .....	30.6	6.3	1.8	.2	53.4	6.6
16	Accounts Payable .....	Comptes à payer .....	37.1	5.3	1.0	.3	49.6	5.7
17	Tax Liabilities .....	Impôts à payer .....	8.0	.9	.1		16.8	.9
18	Due to Shareholders .....	Dû aux actionnaires .....			1.9	.2	1.9	.2
19	Deferred Income .....	Revenu différé .....	2.2	.4	.3		12.2	.4
20	Mortgage Debt .....	Dettes hypothécaires .....	.6	.3	.7	.3	1.2	.6
21	Other Funded Debt .....	Autre dette fondée .....	321.3	122.2	4.2		564.4	168.9
22	Other Liabilities .....	Autre passif .....	49.1	28.4	3.1	2.1	114.7	30.9
23	Preferred Stock .....	Actions privilégiées .....	55.5	21.3	.4	.1	111.7	21.5
24	Common Stock .....	Actions ordinaires .....	130.9	24.8	2.8	.3	239.2	33.7
25	Surplus .....	Surplus .....	127.5	3.7	3.9		259.9	5.8
26	Less Deficit .....	Moins déficit .....	.1-	19.2-	.3-	.4-	1.0-	19.6-
<b>Revenues</b>			<b>Recettes</b>					
27	Sales .....	Ventes .....	305.8	54.5	16.4	4.4	493.0	64.4
28	Rents Received .....	Loyers reçus .....	.3				.5	
29	Bond Interest Received .....	Intérêts obligataires reçus .....	.3	.1			.4	.1
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.5				.5	
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	3.5	.1			4.6	.1
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	5.1	1.7	.3		1.9	1.9
34	Total Revenues .....	Total des recettes .....	315.6	56.3	16.8	4.5	500.8	66.4
<b>Expenses</b>			<b>Dépenses</b>					
35	Cost of Sales .....	Coût des ventes .....	166.5	32.1	8.8	2.6	232.9	34.7
36	Rents Paid .....	Loyers payés .....	.6	.3	.3		1.5	.3
37	Bond Interest Paid .....	Intérêts obligataires payés .....	16.7	6.7	.1		27.1	9.1
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....					.1	
39	Other Interest Paid .....	Autres intérêts payés .....	3.5	1.7	.4	.1	6.6	2.0
40	Capital Cost Allowance .....	Allocation de coût en capital .....	28.1	3.8	1.3	.1	56.1	5.6
41	Depletion .....	Épuisement .....	.5				.5	
42	Charitable Donations .....	Dons de charité .....	.2				.3	
43	Pension Contributions .....	Contrib., caisse de pension .....	1.2				1.6	
44	Group Insurance Contributions .....	Contrib., assurance collective .....	.3		.1		.4	
45	Write-off Mine Development .....	Amortissement, aménagement minier .....	.4				.5	
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	72.6	12.9	5.0	1.9	111.2	16.3
47	Total Expenses .....	Total des dépenses .....	290.6	57.4	16.0	4.7	438.7	67.8
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	25.0	1.1-	.7	.3-	62.1	1.4-
49	Total Tax Declared .....	Impôt total déclaré .....	9.9		.1		26.3	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	8.6		.1		22.9	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	1.2				3.4	
52	Ontario, Quebec and Foreign Credits .....	Dégrevement: Ont., Qué., étrangers .....	.7		.1		1.9	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	20.1	.7	.1		37.0	.7
54	Capital Expenditures .....	Immobilisations .....	56.1	14.2	3.0	.1	113.3	19.4

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: WHOLESALE TRADE DIVISION INDUSTRIELLE: COMMERCE DE GROS												
TOTAL	Livestock and Grain <i>Bestiaux et grain</i>		Coal and Petroleum Products <i>Dérivés de pétrole et charbon</i>		Food Products <i>Produits alimentaires</i>		Drugs and Toilet Preparations <i>Médicaments et Produits de toilette</i>		Clothing and Dry Goods <i>Vêtements, textiles et accessoires</i>			
Profit 3,859 \$	Loss - Perte 1,838 \$	Profit 221 \$	Loss - Perte 73 \$	Profit 379 \$	Loss - Perte 149 \$	Profit 1,151 \$	Loss - Perte 355 \$	Profit 173 \$	Loss - Perte 51 \$	Profit 522 \$	Loss - Perte 184 \$	
142.3	24.8	5.3	.3	14.2	3.7	23.6	1.5	3.6	.5	6.1	.6	2
100.7	2.1	.2		.6		1.9		.4		.3		3
236.6	44.5	17.9	5.9	21.7	9.3	25.5	1.7	3.0	.2	5.1	1.6	4
5.4	1.0	.1		.3		1.3	.1	.1		.2	.3	5
418.4	71.6	46.7	1.5	64.1	36.8	113.5	11.0	18.7	6.7	66.1	6.6	6
245.4	19.4	58.6	12.0	30.7	23.1	182.0	14.8	21.7	7.4	66.3	7.3	7
279.1	23.8	2.2	2.3	13.0	10.0	8.8	.5	1.5	.2	1.0	.2	8
9,120.0	1,499.3	39.8	5.8	137.7	97.4	155.8	12.1	12.8	2.5	18.8	2.9	9
846.7	82.2	16.9	7.8	47.2	49.0	78.2	5.8	3.1	4.4	35.1	2.4	10
51.8	15.0	2.1	.1	5.2	.1	9.1	1.0	1.0	.7	1.6	.3	11
143.3	58.7	24.6	.3	10.2	7.7	19.2	2.0	1.0	.3	6.6	.9	12
3,119.2-	281.4-	16.1-	2.6-	70.8-	39.6-	74.5-	4.8-	5.4-	1.5-	9.6-	1.2-	13
8,470.7	1,560.9	198.2	33.5	274.1	197.6	544.5	45.7	61.5	21.3	197.6	21.9	14
265.6	106.1	98.5	8.3	13.4	24.6	73.2	8.5	4.7	1.6	34.2	2.9	15
344.1	83.3	14.8	2.4	45.5	15.8	104.1	13.2	13.7	5.0	37.5	4.2	16
127.7	2.0	2.2		6.4	2.3	11.3	.1	1.6		3.2		17
41.9	21.3	4.5	.9	6.4	.9	12.4	2.7	1.9	.5	12.3	2.2	18
53.7	6.7	2.8		2.3	3.1	2.0		.1		.1	.1	19
35.1	16.6	.5	.2	1.3	5.5	9.0	.3	.7		1.4	.5	20
2,517.1	820.8	1.0	.9	6.6	16.5	17.0	.6	.2	2.0	5.6	.4	21
748.4	145.3	17.5	6.6	62.7	94.1	56.9	9.3	9.6	3.0	21.8	4.0	22
489.5	66.3	16.6	5.0	11.6	1.0	35.0	2.1	1.3	1.6	16.8	3.3	23
2,158.1	268.5	5.2	3.5	23.1	8.6	44.2	5.4	8.5	3.3	8.2	3.0	24
1,716.1	98.1	34.8	6.1	56.1	35.5	180.4	7.0	19.3	4.9	56.5	3.5	25
26.6-	74.2-	.3-	.5-	1.2-	10.0-	1.0-	3.4-	.2-	.8-	.1-	2.3-	26
3,389.3	615.4	388.6	98.5	507.1	150.8	2,595.0	187.5	188.0	45.2	372.9	50.3	27
6.0	.6	.4	.2	.8	.5	2.1	.1	.1	.1	.4	.1	28
6.1	.2			.1		.2						29
.7				.2						.1		30
14.9												31
35.1	1.8	.2	.6	.8	.2	2.4		.2	.8	1.0		32
67.2	6.6	1.4	.4-	1.6	1.1	11.7	1.0	.6	.4-	1.3	.2	33
3,519.3	624.6	390.6	98.9	510.5	152.7	2,611.4	188.6	189.0	45.7	375.6	50.6	34
747.4	196.4	359.9	88.7	403.8	113.7	2,349.8	169.1	146.4	38.0	305.2	41.8	35
29.6	12.4	.6	.1	2.6	1.6	10.3	1.1	.7	.4	3.1	.5	36
111.0	41.1			.5	1.0	.8		.1	.1	.2		37
1.6	.7			.1	.3	.5						38
25.4	13.1	2.4	.6	1.6	2.1	5.1	.7	.4	.2	3.3	.4	39
430.2	96.3	2.8	.3	10.6	6.8	11.9	.7	.7	.1	1.6	.1	40
.5	.1			.4								41
3.5				.2		.4		.1		.3		42
45.7	.3	.4		.7		1.3		.3		.2		43
2.9	.3			.3		.5	.1	.1		.1		44
.5	3.4			12.7								45
1,603.2	300.1	17.1	10.1	61.9	30.7	184.4	19.7	34.6	8.2	49.9	9.4	46
3,001.5	664.3	383.4	99.8	495.3	156.1	2,565.0	191.4	183.3	47.0	364.0	52.3	47
517.8	39.8-	7.2	.9-	15.2	3.5-	46.4	2.8-	5.7	1.3-	11.6	1.7-	48
211.5		2.6		4.8		15.6		1.9		2.9		49
191.4		2.2		4.6		13.9		1.8		2.8		50
20.1		.5		.2		1.6		.1		.2		51
26.3		.2		1.1		2.5		.4		.5		52
244.1	8.8	.8	1.3	5.3		8.4	.7	1.2	.2	2.0	.1	53
680.4	147.2	3.4	1.2	14.1	9.6	18.5	2.3	2.0	.1	1.6	.4	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: WHOLESALE TRADE - (Continued)					
			DIVISION INDUSTRIELLE: COMMERCE DE GROS - (Suite)					
			Motor Vehicles and Accessories <i>Véhicules automobiles et accessoires</i>		Electrical and Farm Machinery <i>Machines électriques et aratoires</i>		Other Machinery & Equipment <i>Autres machines et matériel</i>	
			Profit 609	Loss - Perte 125	Profit 775	Loss - Perte 326	Profit 1,476	Loss - Perte 525
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
2	<b>Assets</b>	<b>Actif</b>						
3	Cash .....	Encaisse .....	11.4	3.8	8.6	4.4	35.7	3.3
4	Government Securities .....	Titres du gouvernement .....	.1		.1		.8	.4
5	Other Securities .....	Autres titres .....	6.0	3.9	3.7	3.8	16.2	3.0
6	Due from Shareholders .....	Dû par actionnaires .....	.2	.2	.2	.1	1.1	.4
7	Accounts Receivable .....	Comptes à recevoir .....	70.1	9.8	83.1	18.4	221.5	27.1
8	Inventories .....	Inventaires .....	149.3	37.2	86.4	16.2	266.7	37.6
9	Land .....	Terrains .....	12.4	1.2	3.5	.4	8.3	2.0
10	Buildings and Equipment .....	Bâtiments et matériel .....	72.0	15.0	29.5	5.1	121.6	22.0
11	Investment in Affiliates .....	Investissement en filiales .....	56.4	4.2	9.2	5.1	50.8	16.3
12	Intangibles .....	Actif intangible .....	4.0	.3	5.3	.7	11.2	2.8
13	Other Assets .....	Autre actif .....	7.6	2.1	4.8	3.1	19.1	3.6
14	Less Deprec. and Deplet. Reserve .....	Moins réserve, déprécié <sup>n</sup> et épuisé <sup>t</sup> .....	31.7-	7.0-	13.9-	2.4-	58.4-	8.2-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	357.7	70.5	220.5	55.1	654.5	110.4
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans .....	Emprunts en banque .....	33.4	10.8	28.7	4.6	116.0	20.6
17	Accounts Payable .....	Comptes à payer .....	36.0	11.0	43.8	9.7	122.4	23.5
18	Tax Liabilities .....	Impôts à payer .....	6.6	.1	5.3	.1	17.5	.8
19	Due to Shareholders .....	Dû aux actionnaires .....	7.2	1.5	9.7	5.7	19.1	7.2
20	Deferred Income .....	Revenu différé .....	.3	.2	.7	4.5	11.6	1.1
21	Mortgage Debt .....	Dettes hypothécaires .....	5.7	.5	2.1	.2	5.5	1.1
22	Other Funded Debt .....	Autre dette fondée .....	6.7	1.9	4.4	.5	15.5	1.2
23	Other Liabilities .....	Autre passif .....	136.3	29.4	37.7	27.3	135.5	37.7
24	Preferred Stock .....	Actions privilégiées .....	13.2	2.0	11.1	3.7	25.2	11.3
25	Common Stock .....	Actions ordinaires .....	22.7	5.2	11.8	3.2	37.3	8.7
26	Surplus .....	Surplus .....	93.7	15.8	65.5	5.3	195.8	11.2
27	Less Deficit .....	Moins déficit .....	4.0-	8.0-	.2-	9.8-	7.1-	14.1-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales .....	Ventes .....	1,272.4	152.6	533.3	100.3	1,213.8	152.9
29	Rents Received .....	Loyers reçus .....	2.5	.1	.4		2.7	.1
30	Bond Interest Received .....	Intérêts obligataires reçus .....			.1		.1	
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....		.2			1.1	
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.1	.4	.4	.4	.5	.2
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	3.3	1.1	3.3		10.9	1.6
34	Total Revenues .....	Total des recettes .....	1,278.4	154.4	537.5	100.8	1,229.2	154.8
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	1,100.6	130.6	434.7	78.8	923.4	124.2
37	Rents Paid .....	Loyers payés .....	4.4	1.3	3.2	.9	8.3	1.5
38	Bond Interest Paid .....	Intérêts obligataires payés .....	.3	.1	.2		.7	
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.3		.1		.2	.1
40	Other Interest Paid .....	Autres intérêts payés .....	2.7	.9	2.0	.8	9.4	1.7
41	Capital Cost Allowance .....	Allocation de coût en capital .....	4.5	.5	2.6	.3	15.0	2.2
42	Depletion .....	Épuisement .....						
43	Charitable Donations .....	Dons de charité .....	.3		.1		.5	
44	Pension Contributions .....	Contrib., caisse de pension .....	1.0	.3	.7		1.5	.1
45	Group Insurance Contributions .....	Contrib., assurance collective .....	.8		.2		.6	.1
46	Write-off Mine Development .....	Amortissement, aménagement minier .....						
47	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	132.8	25.9	74.6	24.7	210.6	31.1
47	Total Expenses .....	Total des dépenses .....	1,247.6	159.5	518.4	105.7	1,170.2	161.0
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	30.9	5.1-	19.1	4.9-	58.9	6.2-
49	Total Tax Declared .....	Impôt total déclaré .....	10.8		5.3		17.7	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	10.1		4.7		16.0	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.7		.6		1.7	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	1.9		1.1		3.1	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	8.9	.3	2.5	.4	8.1	1.6
54	Capital Expenditures .....	Immobilisations .....	9.8	1.1	4.5	.7	19.5	6.5





TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: RETAIL TRADE - (Continued)					
			DIVISION INDUSTRIELLE: COMMERCE DE DÉTAIL - (Suite)					
			Other General Merchandise <i>Autres marchandises générales</i>		Automobile Accessories, Tires, Service Stations <i>Accessoires d'automobile, pneus, stations-service</i>		Motor Vehicle Dealers <i>Distributeurs, véhicules-moteur</i>	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
			450	246	1,416	621	2,267	806
1	No. Profit Co's / Loss Co's.....	Nbre de Cies à profit / Cies à perte .....	\$	\$	\$	\$	\$	\$
2	<b>Assets</b>	<b>Actif</b>						
3	Cash.....	Encaisse .....	5.2	.5	8.7	1.5	31.5	2.7
4	Government Securities.....	Titres du gouvernement .....	1.5		.5	.1	1.4	.2
5	Other Securities.....	Autres titres .....	4.1	1.3	8.5	.8	19.3	2.8
6	Due from Shareholders .....	Dû par actionnaires .....	.1		1.5	.1	3.5	.6
7	Accounts Receivable .....	Comptes à recevoir .....	14.5	5.1	28.1	8.7	128.6	21.2
8	Inventories .....	Inventaires.....	24.0	12.0	39.9	14.1	349.8	68.2
9	Land.....	Terres.....	1.2	.7	8.2	1.3	29.8	6.2
10	Buildings and Equipment .....	Bâtiments et matériel.....	16.9	12.2	62.9	19.4	176.7	35.6
11	Investment in Affiliates .....	Investissement en filiales .....	1.3	.1	3.3	1.0	39.4	4.6
12	Intangibles .....	Actif intangible .....	.8	.5	8.3	1.7	10.1	2.3
13	Other Assets.....	Autre actif.....	.7	1.1	4.1	2.1	41.5	8.0
14	Less Deprec. and Deplet. Reserve.....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	7.6-	4.9-	30.4-	6.6-	78.5-	11.3-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total.....	62.7	28.5	143.6	44.3	753.2	141.3
15	<b>Liabilities</b>	<b>Passif</b>						
16	Bank Loans.....	Emprunts en banque.....	4.9	4.4	13.6	10.5	195.5	51.3
17	Accounts Payable .....	Comptes à payer .....	9.1	3.9	21.6	7.4	96.6	20.2
18	Tax Liabilities.....	Impôts à payer .....	.8		1.9	.2	11.4	.7
19	Due to Shareholders .....	Dû aux actionnaires .....	5.5	2.5	13.9	5.9	24.3	8.5
20	Deferred Income .....	Revenu différé .....		.1	.5	.2	16.1	2.9
21	Mortgage Debt.....	Dettes hypothécaires .....	.6	2.4	7.7	4.3	31.0	4.2
22	Other Funded Debt.....	Autre dette fondée .....	.8	1.2	2.5	1.3	9.6	12.6
23	Other Liabilities .....	Autre passif.....	4.0	2.4	18.0	5.2	97.8	18.6
24	Preferred Stock.....	Actions privilégiées.....	1.8	1.9	11.1	1.0	51.2	13.7
25	Common Stock.....	Actions ordinaires .....	12.1	5.3	11.5	3.8	39.7	7.2
26	Surplus.....	Surplus.....	23.3	6.0	43.6	6.5	182.1	12.3
26	Less Deficit.....	Moins déficit.....	.2-	1.6-	2.5-	2.0-	7.0-	11.0-
27	<b>Revenues</b>	<b>Recettes</b>						
28	Sales.....	Ventes .....	120.5	49.2	317.1	104.0	3,386.9	503.3
29	Rents Received .....	Loyers reçus .....	.4	.1	1.1	.4	12.8	1.0
30	Bond Interest Received .....	Intérêts obligataires reçus .....	.1				.1	
31	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....			.1		5.8	
32	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
33	Canadian Dividends Received .....	Dividendes canadiens reçus .....	.1	.1	.2		.3	.7
34	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.1	1.1	3.3	.9	28.4	3.8
34	Total Revenues.....	Total des recettes.....	122.3	50.5	321.8	105.2	3,434.3	508.9
35	<b>Expenses</b>	<b>Dépenses</b>						
36	Cost of Sales .....	Coût des ventes .....	95.4	36.7	233.5	78.9	2,976.0	432.2
37	Rents Paid .....	Loyers payés.....	.9	1.3	5.8	2.5	17.7	4.3
38	Bond Interest Paid.....	Intérêts obligataires payés .....			.1		.2	
39	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....		.1	.4	.3	1.6	.1
40	Other Interest Paid .....	Autres intérêts payés.....	.5	.4	1.0	.9	15.8	4.6
41	Capital Cost Allowance .....	Allocation de coût en capital .....	1.6	.5	4.8	1.1	14.9	2.4
42	Depletion .....	Épuisement .....	.2					
43	Charitable Donations.....	Dons de charité.....			.1		.4	
44	Pension Contributions .....	Contrib., caisse de pension .....			.2		2.0	.3
45	Group Insurance Contributions .....	Contrib., assurance collective .....	.1		.2		.9	.1
46	Write-off Mine Development .....	Amortissement, aménagement minier .....						
47	Other Expenses and Adjustments .....	Autres dépenses et redressements.....	19.0	13.1	64.5	23.9	360.1	71.4
47	Total Expenses .....	Total des dépenses.....	117.8	52.0	310.6	107.7	3,389.7	515.5
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante.....	4.5	1.6-	11.1	2.5-	44.6	6.6-
49	Total Tax Declared .....	Impôt total déclaré.....	1.0		1.9		10.3	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	.8		1.5		8.8	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.2		.4		1.6	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers.....	.2		.4		2.3	
53	Cash Dividends Paid .....	Dividendes payés en espèces.....	.5		1.2	.1	5.3	.2
54	Capital Expenditures .....	Immobilisations.....	2.2	2.3	8.6	2.1	36.6	6.6

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: RETAIL TRADE - (Continued)  
DIVISION INDUSTRIELLE: COMMERCE DE DÉTAIL - (Suite)

Motor Vehicle Repairs <i>Réparations véhicules-moteur</i>		Shoe Stores <i>Magasins de chaussures</i>		Clothing and Dry Goods <i>Vêtements, textiles et accessoires</i>		Hardware <i>Quincaillerie</i>		Furniture and Appliances <i>Meubles et appareils</i>		Drug Stores <i>Pharmacies</i>		
Profit 765	Loss - Perte 327	Profit 306	Loss - Perte 175	Profit 1,954	Loss - Perte 666	Profit 765	Loss - Perte 334	Profit 1,513	Loss - Perte 484	Profit 1,200	Loss - Perte 212	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
4.7	.7	2.5	.5	17.8	2.5	8.2	.7	7.8	5.1	8.4	.4	1
.1	.1	.2		2.3	.4	1.1		.3		.2		2
1.4	1.6	.5	.2	10.2	.9	13.3	2.2	3.7	8.3	8.4	1.7	3
.8		.4		1.9	.3	.4	.4	.8	.2	.9		4
10.3	2.1	1.3	.4	41.6	7.7	20.7	3.2	110.4	12.7	6.4	.6	5
14.3	2.4	22.5	8.7	113.3	23.4	40.5	9.4	76.8	17.6	48.8	4.2	6
3.1	.7	.8		4.1	1.0	1.0	1.1	7.2	.4	2.8	.1	7
21.0	6.2	8.0	3.7	71.9	14.1	21.4	8.1	42.5	13.2	40.8	6.8	8
3.7	.7	2.0	.1	11.6	2.6	31.6	1.2	21.5	8.5	9.3	.6	9
3.8	1.6	.5	1.8	8.9	1.5	2.0	1.0	8.7	2.2	8.9	1.8	10
2.3	.3	1.0	1.0	7.3	2.0	2.1	.6	2.8	1.6	3.6	.2	11
8.5-	1.5-	4.5-	1.4-	35.8-	5.6-	11.5-	2.4-	15.8-	5.8-	19.4-	2.6-	12
												13
56.8	14.9	35.2	15.0	255.2	50.8	130.8	25.4	266.5	64.0	119.0	13.8	14
6.1	1.7	2.7	2.0	22.7	9.3	23.7	2.2	29.1	12.6	8.6	1.3	15
8.9	1.7	7.2	5.2	49.3	12.1	12.3	4.1	44.4	11.1	17.7	2.2	16
.9	.1	1.1	.1	5.6	.2	2.4	.1	4.1	.2	2.0	.1	17
9.9	3.2	2.1	1.0	20.3	6.1	8.0	4.7	18.7	8.0	12.6	1.9	18
.4				.3		.3		12.6	1.2	.4		19
2.0	.5	.2		3.5	.8	.6	2.5	5.5	1.9	2.5	.3	20
.1	.1	.3		4.2	2.1	.5	1.2	4.5	.5	3.1	.6	21
4.9	2.2	4.9	2.8	17.7	7.4	8.6	2.6	33.6	6.2	8.7	3.8	22
1.7	1.9	1.9	1.2	20.8	5.6	8.7	2.8	15.1	6.8	11.5	1.2	23
4.4	2.8	2.9	1.5	20.1	3.3	10.1	3.6	25.5	6.5	10.4	1.6	24
17.7	1.3	12.2	2.8	91.9	9.9	56.6	3.4	75.6	13.7	42.2	2.4	25
.2-	.7-	.1-	1.5-	1.2-	6.0-	1.1-	1.7-	2.0-	4.6-	.8-	1.5-	26
117.5	22.6	73.8	24.2	517.4	84.0	194.2	35.7	441.8	101.0	256.9	22.3	27
.6	.2		.1	.9	.3	.6	.1	1.2	.6	.9	.2	28
				.1								29
				.1								30
.4				.4	1.0	.5	.1	.5	.2	.3		31
.2	.2	.4	.1	3.3	.4-	1.5		6.3	1.7	1.8	.5	32
												33
118.6	23.0	74.2	24.4	522.1	84.9	196.8	36.0	449.7	103.6	260.0	23.1	34
83.6	16.8	48.1	16.6	349.6	57.6	139.8	27.1	305.1	72.4	172.5	15.3	35
2.5	.6	4.4	1.7	18.9	5.2	3.6	.9	9.0	5.1	8.8	.9	36
				.2	.1	.1	.1	.2		.1		37
.1				.2	.1	.1	.1	.4	.1	.1		38
.4	.3	.4	.2	2.3	.7	.7	.2	2.9	.9	.9	.2	39
1.9	.3	.6	.3	5.4	1.1	1.3	.3	3.0	.5	3.4	.7	40
												41
		.1		.5		.1		.2		.1		42
.1		.1		.4		.2		.6		.3		43
				.2		.1		.2	.1	.2		44
25.6	5.6	17.0	6.5	121.3	24.0	39.3	8.8	112.7	27.3	60.6	6.6	45
												46
114.2	23.7	70.7	25.4	498.9	88.8	185.3	37.5	434.3	106.4	247.1	23.8	47
4.4	.7-	3.5	1.0-	23.3	3.9-	11.5	1.5-	15.4	2.8-	12.9	.7-	48
.7		1.1		5.4		3.5		3.6		2.8		49
.6		1.0		4.7		3.1		3.2		2.1		50
.1		.1		.7		.5		.3		.7		51
.2		.2		1.2		.5		.9		.4		52
.5		.2	.1	4.0	.3	7.3	.2	1.3	.4	2.6	.3	53
4.0	.6	.6	.7	6.1	2.4	2.2	.5	6.5	1.1	5.2	.6	54



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: RETAIL TRADE - (Concluded) DIVISION INDUSTRIELLE: COMMERCE DE DÉTAIL - (Fin)					
			Fuel Dealers Marchands de combustible		Jewellery Stores Bijouteries		Other Retail Trade Autres commerces de détail	
			Profit 354	Loss - Perte 200	Profit 359	Loss - Perte 123	Profit 2,611	Loss - Perte 1,105
1	No. Profit Co's / Loss Co's	Nbre de Cies à profit / Cies à perte	\$	\$	\$	\$	\$	\$
2	Cash	Encaisse	7.7	.5	2.2	.2	17.3	4.2
3	Government Securities	Titres du gouvernement	.1		.1		.9	1.5
4	Other Securities	Autres titres	10.0	.3	1.4	.1	18.3	2.6
5	Due from Shareholders	Dû par actionnaires	1.5	.6	.2	.1	3.8	.7
6	Accounts Receivable	Comptes à recevoir	35.5	6.8	17.2	1.0	56.3	15.3
7	Inventories	Inventaires	10.1	1.1	31.7	4.1	113.3	31.7
8	Land	Terrains	2.0	.6	3.1		4.8	3.1
9	Buildings and Equipment	Bâtiments et matériel	33.3	9.4	18.6	1.3	75.0	37.1
10	Investment in Affiliates	Investissement en filiales	18.1	4.2	3.3		18.2	11.7
11	Intangibles	Actif intangible	2.9	1.5	1.3	.2	12.1	3.9
12	Other Assets	Autre actif	4.3	.8	2.0	.1	13.1	4.5
13	Less Deprec. and Deplet. Reserve	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup>	19.7-	3.6-	11.8-	.8-	34.7-	14.5-
14	Total Assets (or Liabilities)	Actif (ou passif) total	105.7	22.2	69.3	6.2	258.3	101.7
15	Bank Loans	Emprunts en banque	4.7	2.7	9.2	1.0	32.1	14.3
16	Accounts Payable	Comptes à payer	26.9	6.2	12.8	2.2	44.6	23.1
17	Tax Liabilities	Impôts à payer	1.3	.1	1.8		5.4	.2
18	Due to Shareholders	Dû aux actionnaires	3.4	1.1	6.7	1.2	31.5	14.6
19	Deferred Income	Revenu différé	.4	.1	.4		3.9	10.7
20	Mortgage Debt	Dettes hypothécaires	.2	1.3	.8		4.8	1.9
21	Other Funded Debt	Autre dette fondée	4.6	.7	4.8		3.1	.5
22	Other Liabilities	Autre passif	21.5	4.3	7.3	.5	49.1	17.6
23	Preferred Stock	Actions privilégiées	2.2	3.4	5.7	.7	22.3	4.0
24	Common Stock	Actions ordinaires	9.6	2.0	4.8	.7	22.5	8.8
25	Surplus	Surplus	31.3	1.8	15.4	.8	87.2	12.9
26	Less Deficit	Moins déficit	.4-	1.6-	.3-	.9-	8.4-	6.9-
27	Sales	Ventes	193.4	41.4	95.0	7.6	629.4	188.3
28	Rents Received	Loyers reçus	.2	.2	1.1		.9	.8
29	Bond Interest Received	Intérêts obligataires reçus					.2	
30	Mortgage Interest Received	Intérêts hypothécaires reçus	2.5				.1	
31	Foreign Dividends Received	Dividendes étrangers reçus					.1	
32	Canadian Dividends Received	Dividendes canadiens reçus	.1	.1			.5	
33	Other Revenues and Adjustments	Autres recettes et redressements	1.4	.1	1.6	.1	7.4	1.0
34	Total Revenues	Total des recettes	197.6	41.8	97.8	7.7	638.5	190.0
35	Cost of Sales	Coût des ventes	148.7	33.6	53.4	4.6	457.5	131.2
36	Rents Paid	Loyers payés	.6	.2	4.1	.5	14.4	4.1
37	Bond Interest Paid	Intérêts obligataires payés	.2	.1	.1		.1	
38	Mortgage Interest Paid	Intérêts hypothécaires payés					.2	.1
39	Other Interest Paid	Autres intérêts payés	.6	.2	1.0	.1	3.6	1.9
40	Capital Cost Allowance	Allocation de coût en capital	3.2	.9	1.1	.1	6.4	3.0
41	Depletion	Épuisement						
42	Charitable Donations	Dons de charité	.1		.1		.2	
43	Pension Contributions	Contrib., caisse de pension	.2		.4		.4	.6
44	Group Insurance Contributions	Contrib., assurance collective	.2				.3	.6
45	Write-off Mine Development	Amortissement, aménagement minier						
46	Other Expenses and Adjustments	Autres dépenses et redressements	37.1	8.2	32.3	2.8	120.3	54.1
47	Total Expenses	Total des dépenses	191.0	43.1	92.5	8.2	613.3	195.8
48	Current Year Profit (Loss)	Profit (perte) d'année courante	6.6	1.3-	5.3	.5-	25.2	5.8-
49	Total Tax Declared	Impôt total déclaré	1.7		1.8		5.0	
50	Federal Income and Old Age Tax	Impôt fédéral et revenu vieillesse	1.6		1.6		4.2	
51	Provincial Income Tax	Impôt provincial sur le revenu	.1		.2		.8	
52	Ontario, Quebec and Foreign Credits	Dégrèvement: Ont., Qué., étrangers	.5		.3		1.1	
53	Cash Dividends Paid	Dividendes payés en espèces	1.4	.2	2.8		2.6	
54	Capital Expenditures	Immobilisations	3.8	1.8	1.6	.2	11.1	9.8



TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: FINANCE, INSURANCE AND REAL ESTATE - (Concluded)					
			DIVISION INDUSTRIELLE: FINANCE, ASSURANCE ET IMMEUBLE - (Fin)					
			Insurance Agencies <i>Agences d'assurances</i>		Real Estate Except Rental <i>Entreprises d'immeuble, sauf location</i>		Real Estate Rental Operations <i>Location d'immeubles</i>	
			Profit	Loss - <i>Perte</i>	Profit	Loss - <i>Perte</i>	Profit	Loss - <i>Perte</i>
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	<i>Nbre de Cies à profit / Cies à perte</i> .....	1,724	619	3,448	1,517	6,882	3,938
	<b>Assets</b>	<b>Actif</b>						
2	Cash .....	<i>Encaisse</i> .....	43.2	3.6	27.1	4.4	56.4	27.7
3	Government Securities .....	<i>Titres du gouvernement</i> .....	1.9	.3	1.9	.1	10.7	3.1
4	Other Securities .....	<i>Autres titres</i> .....	20.4	7.8	149.5	25.5	165.9	76.4
5	Due from Shareholders .....	<i>Dû par actionnaires</i> .....	1.2	.2	3.3	1.1	6.9	2.1
6	Accounts Receivable .....	<i>Comptes à recevoir</i> .....	83.5	16.0	64.7	17.1	39.4	28.9
7	Inventories .....	<i>Inventaires</i> .....	.3		48.3	19.8	16.3	19.9
8	Land .....	<i>Terrains</i> .....	1.3	.3	233.5	143.1	463.2	354.4
9	Buildings and Equipment .....	<i>Bâtiments et matériel</i> .....	23.9	6.4	111.4	82.0	2,284.7	1,588.2
10	Investment in Affiliates .....	<i>Investissement en filiales</i> .....	4.1	14.2	83.0	34.4	158.5	160.3
11	Intangibles .....	<i>Actif intangible</i> .....	37.8	6.2	8.5	1.8	6.1	5.8
12	Other Assets .....	<i>Autre actif</i> .....	9.8	1.6	40.4	17.1	78.9	62.7
13	Less Deprec. and Deplet. Reserve .....	<i>Moins réserve, déprécié<sup>n</sup> et épuisé<sup>t</sup></i> .....	12.2-	2.5-	19.0-	20.5-	616.7-	241.5-
14	Total Assets (or Liabilities) .....	<i>Actif (ou passif) total</i> .....	215.2	54.0	752.6	325.9	2,670.3	2,088.0
	<b>Liabilities</b>	<b>Passif</b>						
15	Bank Loans .....	<i>Emprunts en banque</i> .....	7.7	3.2	73.0	27.7	122.2	138.4
16	Accounts Payable .....	<i>Comptes à payer</i> .....	84.7	12.6	50.6	25.6	47.2	67.6
17	Tax Liabilities .....	<i>Impôts à payer</i> .....	3.3		12.0	2.1	13.1	3.8
18	Due to Shareholders .....	<i>Dû aux actionnaires</i> .....	12.6	2.2	55.0	18.4	154.3	111.8
19	Deferred Income .....	<i>Revenu différé</i> .....	6.2	.5	41.9	8.6	18.8	12.6
20	Mortgage Debt .....	<i>Dettes hypothécaires</i> .....	1.5	.2	126.6	110.2	911.2	852.1
21	Other Funded Debt .....	<i>Autre dette fondée</i> .....	1.5	.1	57.2	33.2	284.7	274.5
22	Other Liabilities .....	<i>Autre passif</i> .....	29.7	9.0	128.8	69.9	342.7	377.7
23	Preferred Stock .....	<i>Actions privilégiées</i> .....	12.7	1.9	30.8	13.7	145.3	79.5
24	Common Stock .....	<i>Actions ordinaires</i> .....	11.6	15.7	52.0	8.3	232.7	132.5
25	Surplus .....	<i>Surplus</i> .....	46.2	11.8	134.0	26.2	437.5	120.4
26	Less Deficit .....	<i>Moins déficit</i> .....	2.4-	3.0-	9.2-	17.8-	39.5-	83.0-
	<b>Revenues</b>	<b>Recettes</b>						
27	Sales .....	<i>Ventes</i> .....	127.3	19.7	383.9	135.2	21.7	7.6
28	Rents Received .....	<i>Loyers reçus</i> .....	.6	.2	11.0	5.7	376.8	205.7
29	Bond Interest Received .....	<i>Intérêts obligataires reçus</i> .....	.2	.1	.3		1.0	.5
30	Mortgage Interest Received .....	<i>Intérêts hypothécaires reçus</i> .....	.1		3.5	.5	3.0	1.3
31	Foreign Dividends Received .....	<i>Dividendes étrangers reçus</i> .....			.1		.1	
32	Canadian Dividends Received .....	<i>Dividendes canadiens reçus</i> .....	.7	.2	1.9	.7	6.8	2.0
33	Other Revenues and Adjustments .....	<i>Autres recettes et redressements</i> .....	.6		4.5	1.7	9.0	6.1
34	Total Revenues .....	<i>Total des recettes</i> .....	129.4	20.2	405.1	143.8	418.3	223.2
	<b>Expenses</b>	<b>Dépenses</b>						
35	Cost of Sales .....	<i>Coût des ventes</i> .....	11.9	2.3	198.7	99.8	8.7	5.2
36	Rents Paid .....	<i>Loyers payés</i> .....	4.6	1.1	4.0	1.5	15.0	9.2
37	Bond Interest Paid .....	<i>Intérêts obligataires payés</i> .....			1.1	1.1	12.8	14.0
38	Mortgage Interest Paid .....	<i>Intérêts hypothécaires payés</i> .....	.1		7.3	4.7	58.4	48.8
39	Other Interest Paid .....	<i>Autres intérêts payés</i> .....	.6	.3	9.1	4.7	17.9	25.2
40	Capital Cost Allowance .....	<i>Allocation de coût en capital</i> .....	2.6	.5	5.2	3.3	74.2	41.4
41	Depletion .....	<i>Épuisement</i> .....					.5	
42	Charitable Donations .....	<i>Dons de charité</i> .....	.2		.5		.7	.1
43	Pension Contributions .....	<i>Contrib., caisse de pension</i> .....	.7	.1	.7		.2	.6
44	Group Insurance Contributions .....	<i>Contrib., assurance collective</i> .....	.2	.1	.2		.1	
45	Write-off Mine Development .....	<i>Amortissement, aménagement minier</i> .....			.1	1.3		
46	Other Expenses and Adjustments .....	<i>Autres dépenses et redressements</i> .....	90.7	17.9	131.5	43.6	159.1	115.6
47	Total Expenses .....	<i>Total des dépenses</i> .....	111.7	22.2	358.4	160.2	347.5	260.0
48	Current Year Profit (Loss) .....	<i>Profit (perte) d'année courante</i> .....	17.7	2.0-	46.7	16.3-	70.8	36.9-
49	Total Tax Declared .....	<i>Impôt total déclaré</i> .....	4.1		7.9		14.7	
50	Federal Income and Old Age Tax .....	<i>Impôt fédéral et revenu vieillesse</i> .....	3.7		7.1		13.0	
51	Provincial Income Tax .....	<i>Impôt provincial sur le revenu</i> .....	.4		.8		1.7	
52	Ontario, Quebec and Foreign Credits .....	<i>Dégrèvement: Ont., Qué., étrangers</i> .....	1.0		2.5		3.0	
53	Cash Dividends Paid .....	<i>Dividendes payés en espèces</i> .....	4.1	.1	8.1	.2	24.4	3.3
54	Capital Expenditures .....	<i>Immobilisations</i> .....	4.2	1.1	20.3	16.8	129.2	227.0



TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: SERVICE DIVISION INDUSTRIELLE: SERVICES												
TOTAL	Community or Public-Service Services à la collectivité ou au public		Motion Picture Theatres Cinémas		Other Recreation Services Autres services récréatifs		Advertising Publicité		Engineering and Scientific Services Services de génie et services scientifiques			
Profit 17,630 \$	Loss - Perte 8,061 \$	Profit 443 \$	Loss - Perte 127 \$	Profit 244 \$	Loss - Perte 185 \$	Profit 622 \$	Loss - Perte 883 \$	Profit 266 \$	Loss - Perte 107 \$	Profit 833 \$	Loss - Perte 291 \$	
838.8	110.8	4.7	.2	6.9	2.2	8.3	2.9	9.1	1.4	13.2	2.9	2
807.7	25.0	.2		4.1		.3		.5		1.4		3
9,576.1	791.8	1.9		18.2	1.2	16.2	4.6	6.1	.5	20.7	5.8	4
40.5	14.5	.9	.1	1.1		.6	.1	.1		.7	.1	5
4,516.8	316.6	2.7	.7	3.1	4.5	6.1	2.2	34.5	4.0	31.7	9.1	6
78.4	47.8	.8	.5	1.9	.2	3.9	3.0	2.8		10.7	2.3	7
784.0	544.4	4.4	1.7	11.1	2.2	14.1	9.9	1.0	.3	3.0	.1	8
2,693.6	1,737.9	27.4	8.4	96.2	20.4	113.5	152.7	19.5	3.0	34.5	10.1	9
8,007.3	1,660.6	.5	1.3	27.4	40.2	22.4	2.2	11.2	.2	20.5	5.3	10
64.7	18.9	1.9	.8	2.2	.2	4.4	3.9	2.8	.7	4.6	1.3	11
397.6	146.5	1.3	.6	5.2	3.7	3.8	10.4	5.5	1.2	6.9	3.7	12
734.4-	283.7-	8.5-	1.8-	55.0-	10.1-	32.8-	32.4-	9.6-	1.8-	16.8-	4.0-	13
27,071.1	5,131.1	38.0	12.5	122.3	64.6	160.7	159.5	83.5	9.6	131.0	36.6	14
1,588.5	372.0	2.3	1.6	7.0	2.0	7.5	12.4	8.4	.5	7.7	8.5	15
2,800.8	275.9	4.3	1.0	3.1	6.9	6.7	8.4	28.7	2.7	13.2	3.5	16
100.6	6.6	.7		2.1	.2	3.3	.4	2.9		3.5	.1	17
462.3	199.8	2.5	1.1	1.8	2.2	9.7	15.6	1.0	.5	7.9	1.5	18
389.8	46.7	1.2	.6	.7	4.4	3.3	2.0	.5	.1	6.2	1.2	19
1,095.5	982.2	5.8	3.6	4.4	1.5	6.0	13.5	.3		3.7		20
5,862.2	723.9	.4	.4	1.6	24.3	24.9	37.2	2.4		1.7		21
3,154.7	955.8	5.5	2.1	13.0	7.3	21.2	49.8	7.9	3.5	25.7	15.0	22
1,290.1	429.4	1.5	.9	4.8	1.5	19.3	9.9	5.8	.5	10.2	1.4	23
4,036.6	751.4	2.6	.8	23.0	17.6	21.2	14.8	2.5	.4	9.0	2.0	24
6,372.2	575.2	11.8	1.8	61.3	2.7	41.7	14.5	23.5	1.7	44.0	7.2	25
82.1-	187.9-	.7-	1.5-	.4-	5.8-	4.1-	19.2-	.5-	.4-	1.8-	3.8-	26
1,446.2	232.4	53.5	8.1	102.9	35.0	122.3	52.8	139.2	23.0	159.4	38.2	27
406.3	212.8			2.9	.2	.4	.3	.2		.7	.1	28
77.1	2.8			.3			.1			.1		29
213.2	7.4						.1					30
267.5	16.5											31
318.1	66.1			1.9	1.1	1.0	.1	4.3		.7		32
492.0-	66.2-	.2	.1	.8	.8-	1.8	.9	.6-	.1	1.8	.8	33
2,236.5	471.7	53.8	8.2	108.9	35.4	125.4	54.3	143.2	23.0	162.8	39.2	34
225.9	121.5	15.6	1.7	43.6	24.9	20.3	11.1	74.2	17.3	53.0	18.0	35
48.0	13.8	2.0	.9	3.1	.4	14.8	6.1	3.4	.4	3.3	1.1	36
159.1	20.7			1.0		1.4	.2	.1				37
68.7	54.2	.3	.1	.4		.3	.8			.3		38
307.5	60.9	.4	.2	.5	.3	1.3	3.0	.4		.8	.6	39
109.6	47.1	2.1	.4	3.6	1.0	5.8	5.1	2.4	.3	2.8	1.8	40
.6	.1			.1								41
4.1	.2			.1		.1		.1		.1		42
7.5	1.3	.1			.2	.1		1.5		.8	.2	43
1.6	.1			.1		.1		.3		.3	.1	44
.1	1.8											45
851.2	230.0	28.6	6.1	49.1	11.1	67.8	35.2	52.3	5.8	84.8	20.7	46
1,783.8	551.7	49.2	9.4	100.5	38.9	112.0	61.5	134.7	23.9	146.3	42.4	47
452.7	79.9-	4.6	1.2-	8.4	3.6-	13.5	7.2-	8.5	.8-	16.5	3.2-	48
125.5		.8		2.4		4.1		2.7		4.0		49
114.7		.7		2.2		3.9		2.6		3.4		50
10.7		.1		.2		.2		.1		.6		51
35.9		.3		.5		.9		.7		.7		52
433.4	56.6	.3		4.7	.1	4.5	.2	10.0	.4	2.6	.1	53
215.4	259.4	4.7	3.0	4.0	1.9	13.4	17.5	5.2	.1	5.3	3.2	54

TABLE 4 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY INDUSTRIAL CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			INDUSTRIAL DIVISION: SERVICE - (Continued)					
			DIVISION INDUSTRIELLE: SERVICES - (Suite)					
			Other Business Services <i>Autres services commerciaux</i>		Laundries, Cleaners & Pressers <i>Buanderie, nettoyage repassage</i>		Hotels and Lodging Houses <i>Hôtels et garnis</i>	
			Profit 1,490	Loss - <i>Perte</i> 507	Profit 721	Loss - <i>Perte</i> 489	Profit 1,774	Loss - <i>Perte</i> 929
			\$	\$	\$	\$	\$	\$
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....						
	<b>Assets</b>	<b>Actif</b>						
2	Cash .....	Encaisse .....	16.3	4.5	6.4	.5	19.6	4.0
3	Government Securities .....	Titres du gouvernement .....	2.2	.5	.3		.7	.4
4	Other Securities .....	Autres titres .....	35.2	13.5	1.7	.4	28.6	12.7
5	Due from Shareholders .....	Dû par actionnaires .....	1.4	.9	.8	.2	1.7	1.7
6	Accounts Receivable .....	Comptes à recevoir .....	33.7	25.5	7.1	1.9	8.2	3.5
7	Inventories .....	Inventaires .....	4.6	1.6	3.1	1.8	9.0	3.3
8	Land .....	Terrains .....	4.3	4.2	3.3	.9	45.5	23.6
9	Buildings and Equipment .....	Bâtiments et matériel .....	29.8	25.3	83.6	36.5	441.1	197.1
10	Investment in Affiliates .....	Investissement en filiales .....	114.0	86.6	14.3	3.0	19.2	4.9
11	Intangibles .....	Actif intangible .....	13.8	3.3	5.2	1.9	21.1	5.4
12	Other Assets .....	Autre actif .....	13.8	5.0	3.4	1.6	10.7	5.3
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, déprécié <sup>n</sup> et épuisé <sup>t</sup> .....	10.5-	9.5-	44.2-	18.7-	165.0-	39.5-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	258.6	161.5	84.9	29.9	440.5	222.6
	<b>Liabilities</b>	<b>Passif</b>						
15	Bank Loans .....	Emprunts en banque .....	27.9	22.1	9.0	5.5	48.5	26.8
16	Accounts Payable .....	Comptes à payer .....	9.7	12.5	6.5	3.6	20.8	9.3
17	Tax Liabilities .....	Impôts à payer .....	3.3	.1	1.6		5.1	.8
18	Due to Shareholders .....	Dû aux actionnaires .....	16.5	9.5	6.0	5.2	55.7	24.4
19	Deferred Income .....	Revenu différé .....	9.6	1.9			.8	.5
20	Mortgage Debt .....	Dettes hypothécaires .....	3.4	5.7	4.7	3.8	88.1	69.2
21	Other Funded Debt .....	Autre dette fondée .....	8.4	2.6	2.7	.2	32.6	26.1
22	Other Liabilities .....	Autre passif .....	37.3	49.9	9.5	5.7	52.1	29.7
23	Preferred Stock .....	Actions privilégiées .....	28.6	8.7	9.5	2.7	31.0	10.9
24	Common Stock .....	Actions ordinaires .....	44.0	43.4	6.3	3.1	27.9	23.5
25	Surplus .....	Surplus .....	74.8	13.0	29.4	3.5	84.7	15.7
26	Less Deficit .....	Moins déficit .....	4.9-	7.9-	.3-	3.6-	6.9-	14.3-
	<b>Revenues</b>	<b>Recettes</b>						
27	Sales .....	Ventes .....	124.3	38.4	126.8	37.2	387.5	117.7
28	Rents Received .....	Loyers reçus .....	.7	.4	.3	.1	4.4	1.6
29	Bond Interest Received .....	Intérêts obligataires reçus .....	.3				.1	
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	.2	.1			.4	.1
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....						
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	6.1	.6	.3		.3	.2
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	5.0-	.3	.4	.1	4.3	1.6
34	Total Revenues .....	Total des recettes .....	126.7	40.0	127.8	37.4	397.0	121.3
	<b>Expenses</b>	<b>Dépenses</b>						
35	Cost of Sales .....	Coût des ventes .....	31.6	10.4	54.3	16.2	145.4	42.2
36	Rents Paid .....	Loyers payés .....	4.0	2.0	3.1	1.9	11.8	4.7
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.2	.1	.1		1.0	.9
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.2	.6	.3	.2	6.1	4.3
39	Other Interest Paid .....	Autres intérêts payés .....	1.4	1.5	1.0	.7	6.1	2.6
40	Capital Cost Allowance .....	Allocation de coût en capital .....	2.6	3.2	6.7	2.6	19.9	6.4
41	Depletion .....	Épuisement .....						
42	Charitable Donations .....	Dons de charité .....	.1	.1	.1		.2	
43	Pension Contributions .....	Contrib., caisse de pension .....	.4	.5	.1		.2	.1
44	Group Insurance Contributions .....	Contrib., assurance collective .....	.2	.1	.1		.6	.1
45	Write-off Mine Development .....	Amortissement, aménagement minier .....	.2					
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	67.7	26.6	54.1	17.1	180.3	66.4
47	Total Expenses .....	Total des dépenses .....	108.5	45.0	119.9	38.7	371.7	127.8
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	18.2	5.0-	8.0	1.3-	25.2	6.5-
49	Total Tax Declared .....	Impôt total déclaré .....	4.1		1.9		5.7	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	3.7		1.7		4.9	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.3		.2		.8	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	1.1		.4		1.1	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	2.8	.2	.4	.1	8.6	.1
54	Capital Expenditures .....	Immobilisations .....	6.3	3.7	9.7	3.0	40.1	31.0

TABLEAU 4 - RÉPARTITION PAR CATÉGORIE INDUSTRIELLE DES COMPAGNIES PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

INDUSTRIAL DIVISION: SERVICE - (Concluded) DIVISION INDUSTRIELLE: SERVICES - (Fin)								GRAND TOTAL TOTAL GLOBAL			
Restaurants and Taverns  Restaurants et tavernes		Funeral Directors  Directeurs de funérailles		Other Personal and Misc. Services  Autres services pers. et divers		TOTAL					
Profit 1,598 \$	Loss - Perte 1,037 \$	Profit 333 \$	Loss - Perte 82 \$	Profit 2,093 \$	Loss - Perte 1,340 \$	Profit 10,417 \$	Loss - Perte 5,977 \$	Profit 86,186 \$	Loss - Perte 37,985 \$	124,171 \$	1
12.7	2.2	5.2	.5	19.8	5.2	122.3	26.4	2,680.5	460.6	3,141.1	2
.1	.1	.2		.9	.2	10.8	1.3	1,280.8	85.5	1,366.3	3
17.5	1.6	1.2	.4	27.1	6.6	174.4	47.3	11,878.5	1,635.5	13,514.0	4
1.0	.2	1.0		1.0	.3	10.4	3.4	108.3	39.0	147.3	5
6.3	2.4	8.3	1.1	67.4	31.0	209.1	86.0	11,665.5	1,950.9	13,616.4	6
7.4	3.6	1.4	.4	21.1	18.8	66.7	35.8	9,432.4	1,926.4	11,358.8	7
9.9	6.7	5.2	.9	7.8	9.4	109.6	59.6	3,418.9	2,400.7	5,819.6	8
151.5	74.6	46.4	10.4	301.0	239.5	1,344.4	778.0	34,943.2	10,033.6	44,976.7	9
8.4	3.3	1.4	.6	42.8	45.9	281.9	193.5	15,364.1	3,564.9	18,929.0	10
22.1	5.6	4.0	.6	14.3	8.5	96.2	32.1	574.5	164.0	738.5	11
5.8	3.4	4.8	.6	29.3	14.0	90.5	49.5	1,689.8	1,798.3	3,488.1	12
68.3-	21.5-	20.6-	4.5-	149.3-	95.2-	580.8-	238.9-	16,418.6-	3,649.0-	20,067.6-	13
174.4	82.1	58.5	11.1	383.1	284.0	1,935.3	1,074.1	76,617.9	20,410.5	97,028.4	14
14.0	10.9	2.5	1.2	57.8	58.0	192.8	149.6	4,750.4	1,818.8	6,569.1	15
18.8	9.2	3.5	1.0	32.0	20.0	147.3	78.4	7,413.8	1,613.1	9,026.9	16
2.8	.5	1.0		6.2	.3	32.6	2.4	1,299.2	65.0	1,364.2	17
21.4	20.8	3.7	.4	24.5	14.4	150.8	95.4	1,413.5	613.4	2,026.9	18
.3	.2	2.8	.6	23.5	8.7	48.9	20.2	1,105.4	413.0	1,518.4	19
16.1	17.6	7.1	2.5	6.2	8.1	145.6	125.6	1,710.6	1,345.9	3,056.5	20
8.6	2.6	3.3	.1	15.3	35.1	102.0	128.6	11,198.3	2,688.1	13,886.4	21
17.2	11.0	6.3	.6	92.5	73.1	288.0	247.6	10,174.0	4,460.9	14,634.8	22
17.8	7.1	2.3	.5	20.2	19.8	150.9	63.8	3,493.8	1,136.6	4,630.5	23
17.6	6.8	5.8	2.3	17.7	15.0	177.7	129.7	11,381.9	3,686.6	15,068.5	24
43.0	5.6	20.3	2.4	90.8	43.3	525.2	111.4	23,069.0	3,744.6	26,813.6	25
3.3-	10.0-		.6-	3.7-	11.8-	26.5-	78.7-	392.1-	1,175.3-	1,567.3-	26
351.4	116.8	44.6	7.9	310.0	155.3	1,921.9	630.5	67,129.7	11,833.7	78,963.4	27
1.5	.7	.7	.1	4.8	1.1	16.6	4.5	539.3	249.0	788.3	28
.1				.1		1.1	.2	110.0	6.0	116.0	29
				.4		1.1	.4	261.8	10.5	272.4	30
				.2		.3		330.6	18.8	349.4	31
.1	.4	.1		.6	.7	15.4	3.1	693.9	118.0	811.9	32
3.1	.2	.4		3.1	2.9	10.4	6.1	433.1-	117.5-	550.6-	33
356.1	118.0	45.7	8.0	319.2	160.1	1,966.7	644.8	68,632.2	12,118.5	80,750.7	34
183.7	65.4	13.7	3.6	111.4	70.3	746.8	281.1	47,822.6	8,408.6	56,231.2	35
12.7	4.6	1.2	.2	4.9	4.3	64.3	26.5	545.9	147.9	693.8	36
.4	.1	.2		.3	1.3	3.7	3.6	387.1	101.0	488.0	37
.9	1.3	.3	.1	.2	.2	9.5	7.6	102.2	73.8	176.0	38
1.7	1.0	.6	.1	7.4	5.6	21.6	15.5	616.6	192.6	809.1	39
11.3	3.8	3.2	.4	42.8	35.1	103.1	60.1	2,239.9	628.7	2,868.6	40
						.1		175.0	9.3	184.3	41
.1		.1		.1		1.1	.1	44.4	1.7	46.2	42
.4	.1	.2		.7	.1	4.7	1.2	207.7	22.9	230.6	43
.3	.1	.1		1.0	.1	3.1	.5	61.0	7.2	68.2	44
						.2		64.2	299.9	364.1	45
128.7	47.2	20.0	3.8	120.7	50.7	854.1	290.8	12,002.7	2,718.9	14,721.6	46
340.1	123.6	39.6	8.3	289.7	167.6	1,812.3	687.1	64,269.2	12,612.5	76,881.7	47
16.0	5.6-	6.2	.3-	29.5	7.6-	154.4	42.3-	4,363.0	494.0-	3,869.0	48
3.0		1.1		7.4		37.1		1,530.7		1,530.7	49
2.6		.9		6.5		33.0		1,419.2		1,419.2	50
.4		.1		.9		4.0		111.5		111.5	51
.8		.4		1.3		8.1		277.9		277.9	52
2.5	1.2	.9	.1	4.7	1.6	41.9	4.0	1,854.0	188.7	2,042.7	53
14.4	10.8	4.7	1.5	102.6	83.4	210.4	159.0	3,247.0	1,532.8	4,779.8	54



TABLE 5 - DISTRIBUTION OF FULLY TABULATED COMPANIES BY SIZE OF TOTAL ASSETS

1964 TAXATION YEAR

(All money figures in millions of dollars)

			Under \$100,000 — Moins de \$100,000		\$100,000 to à \$249,999		\$250,000 to à \$499,999	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	39,326	21,517	21,959	8,225	11,852	3,846
<b>Assets</b>			<b>Actif</b>		<b>Actif</b>		<b>Actif</b>	
2	Cash .....	Encaisse .....	167.1	42.6	218.5	33.4	194.3	28.4
3	Government Securities .....	Titres du gouvernement .....	5.6	1.8	15.8	3.3	21.2	.7
4	Other Securities .....	Autres titres .....	132.2	41.5	259.8	84.2	375.8	88.9
5	Due from Shareholders .....	Dû par actionnaires .....	16.2	6.5	23.2	8.6	16.3	8.5
6	Accounts Receivable .....	Comptes à recevoir .....	316.8	119.8	613.8	170.0	707.4	148.6
7	Inventories .....	Inventaires .....	318.0	141.8	610.1	177.2	650.5	162.7
8	Land .....	Terrains .....	70.6	38.9	164.4	97.6	240.4	156.2
9	Buildings and Equipment .....	Bâtiments et matériel .....	586.3	331.7	1,168.9	584.7	1,515.4	556.9
10	Investment in Affiliates .....	Investissement en filiales .....	65.4	21.4	144.4	58.3	196.8	85.3
11	Intangibles .....	Actif intangible .....	118.0	48.6	146.4	38.9	91.1	20.8
12	Other Assets .....	Autre actif .....	64.7	33.2	120.1	51.3	146.0	77.0
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	246.8-	106.5-	507.8-	181.2-	663.4-	163.7-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	1,614.3	721.3	2,977.6	1,126.4	3,491.8	1,170.2
<b>Liabilities</b>			<b>Passif</b>		<b>Passif</b>		<b>Passif</b>	
15	Bank Loans .....	Emprunts en banque .....	145.1	105.4	298.3	170.0	416.1	169.2
16	Accounts Payable .....	Comptes à payer .....	260.8	149.2	450.5	156.2	436.9	147.9
17	Tax Liabilities .....	Impôts à payer .....	34.1	2.8	51.1	4.3	53.0	4.0
18	Due to Shareholders .....	Dû aux actionnaires .....	255.1	148.9	318.0	136.8	281.9	101.6
19	Deferred Income .....	Revenu différé .....	16.4	8.5	38.1	17.7	66.0	13.8
20	Mortgage Debt .....	Dettes hypothécaires .....	61.2	52.6	178.3	158.8	307.5	207.8
21	Other Funded Debt .....	Autre dette fondée .....	19.8	16.7	51.7	38.8	80.2	54.1
22	Other Liabilities .....	Autre passif .....	169.3	134.9	313.0	197.6	435.8	198.0
23	Preferred Stock .....	Actions privilégiées .....	121.0	59.0	205.3	107.7	221.9	74.7
24	Common Stock .....	Actions ordinaires .....	163.5	114.7	250.4	152.4	216.5	138.4
25	Surplus .....	Surplus .....	425.7	81.8	889.6	139.9	1,010.2	163.6
26	Less Deficit .....	Moins déficit .....	57.6-	153.1-	66.8-	153.8-	34.1-	102.8-
<b>Revenues</b>			<b>Recettes</b>		<b>Recettes</b>		<b>Recettes</b>	
27	Sales .....	Ventes .....	3,526.8	1,286.4	5,367.2	1,220.6	5,621.7	1,017.1
28	Rents Received .....	Loyers reçus .....	34.9	15.3	66.5	27.3	80.2	27.8
29	Bond Interest Received .....	Intérêts obligataires reçus .....	.9	.2	1.9	.5	2.3	.3
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....	8.7	1.4	4.4	1.3	8.4	1.1
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....	.1	.2	.2	.1	.3	5.6
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....	2.1	4.0	5.4	4.6	8.3	3.7
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	28.5	2.7	38.5	5.2	35.9	2.0
34	Total Revenues .....	Total des recettes .....	3,602.0	1,310.2	5,484.1	1,259.5	5,757.1	1,057.5
<b>Expenses</b>			<b>Dépenses</b>		<b>Dépenses</b>		<b>Dépenses</b>	
35	Cost of Sales .....	Coût des ventes .....	2,323.6	893.4	3,831.4	888.4	4,199.8	782.2
36	Rents Paid .....	Loyers payés .....	72.7	37.6	81.2	19.6	52.8	16.0
37	Bond Interest Paid .....	Intérêts obligataires payés .....	.1	.1	.7	.8	1.3	.6
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	6.1	5.0	10.3	8.9	19.7	11.0
39	Other Interest Paid .....	Autres intérêts payés .....	16.8	12.1	29.9	17.5	39.0	16.0
40	Capital Cost Allowance .....	Allocation de coût en capital .....	68.0	26.8	99.5	37.4	111.1	33.8
41	Depletion .....	Épuisement .....	3.7	.3	.3	.4	1.0	.1
42	Charitable Donations .....	Dons de charité .....	.6	.6	1.6	.1	2.2	.1
43	Pension Contributions .....	Contrib., caisse de pension .....	2.1	.6	4.7	1.0	8.6	1.5
44	Group Insurance Contributions .....	Contrib., assurance collective .....	1.6	.7	4.0	1.2	4.3	.9
45	Write-off Mine Development .....	Amortissement, aménagement minier .....	.1	1.9	.5	.5	.2	1.4
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	896.7	413.7	1,149.1	344.8	1,078.0	248.3
47	Total Expenses .....	Total des dépenses .....	3,392.0	1,392.2	5,212.6	1,320.7	5,517.9	1,111.9
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	210.0	82.1-	271.5	61.2-	239.2	54.4-
49	Total Tax Declared .....	Impôt total déclaré .....	34.8		43.5		44.4	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	29.4		35.9		38.3	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	5.3		7.6		6.1	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	7.9		14.0		13.4	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	48.0	9.2	35.7	3.2	34.1	11.6
54	Capital Expenditures .....	Immobilisations .....	99.4	60.7	162.4	118.2	183.0	101.4

TABLEAU 5 - RÉPARTITION DES COMPAGNIES PLEINEMENT ANALYSÉES SELON L'IMPORTANCE DE L'ACTIF TOTAL

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

\$500,000 to à \$999,999		\$1,000,000 to à \$4,999,999		\$5,000,000 to à \$9,999,999		\$10,000,000 to à \$24,999,999		\$25,000,000 to à \$99,999,999		\$100,000,000 and over - \$100,000,000 et plus		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
6,189	2,080	5,142	1,783	791	232	452	177	301	97	134	28	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
186.3	42.0	384.3	87.5	200.3	37.3	228.2	56.5	435.7	74.2	665.7	58.7	2
18.5	3.0	66.5	11.2	45.0	6.5	66.0	28.5	217.6	18.6	824.8	11.9	3
360.4	105.0	1,025.4	320.6	564.1	175.7	867.0	200.3	2,001.1	311.0	6,292.8	308.4	4
23.7	6.1	18.3	7.7	5.4	1.2	3.1	.1	2.1	.3			5
727.3	156.6	1,808.1	372.7	841.5	131.6	1,174.3	218.0	1,658.1	233.4	3,818.1	400.1	6
770.3	149.0	1,673.5	326.8	805.4	128.2	895.1	215.8	1,533.3	263.8	2,176.1	361.2	7
203.6	114.9	443.5	373.9	205.7	143.7	199.2	320.7	464.1	597.3	1,427.3	557.6	8
1,563.0	660.6	3,724.6	1,467.7	1,952.9	562.7	2,338.9	1,014.7	5,487.7	1,479.8	16,605.3	3,374.7	9
242.3	140.9	987.1	450.9	683.0	281.8	1,083.1	583.8	2,217.7	969.9	9,744.5	1,032.6	10
51.7	12.4	77.6	20.5	35.8	10.3	21.4	4.0	25.0	6.1	7.4	2.5	11
107.2	63.4	294.6	250.7	141.3	115.9	185.7	160.9	246.4	350.4	383.7	655.4	12
685.3-	207.4-	1,743.9-	453.3-	975.5-	218.7-	1,154.8-	437.3-	2,691.9-	630.8-	7,709.0-	1,250.2-	13
3,569.1	1,246.6	8,759.5	3,236.9	4,504.7	1,376.2	5,867.1	2,366.2	11,597.1	3,653.8	34,236.7	5,512.6	14
431.2	167.0	1,011.7	396.9	402.4	169.6	430.8	188.6	683.5	199.1	931.1	262.9	15
521.4	134.6	1,045.9	277.5	417.6	109.0	480.4	173.5	997.2	206.3	2,803.2	259.0	16
57.5	2.8	173.4	7.6	102.6	4.8	114.2	8.4	224.7	6.0	488.7	24.1	17
175.3	76.0	219.9	92.2	35.2	31.7	36.3	11.7	37.2	13.1	54.7	1.3	18
69.3	22.4	163.0	55.1	84.3	31.1	167.0	60.8	193.1	120.4	308.0	83.3	19
352.5	257.4	544.0	434.4	150.7	97.0	55.7	71.6	49.5	57.8	11.2	8.6	20
125.5	55.2	366.4	257.2	296.0	139.4	551.4	431.7	1,696.8	455.4	8,010.5	1,239.6	21
456.9	207.4	1,337.6	753.3	790.9	247.8	1,032.5	626.0	1,833.7	1,019.2	3,804.3	1,076.8	22
215.4	94.1	592.0	213.1	240.8	75.7	251.4	104.0	646.1	277.4	959.9	180.9	23
250.1	151.4	737.2	596.0	513.5	303.4	789.1	398.9	1,865.7	853.4	6,595.9	978.0	24
955.2	197.5	2,652.7	416.3	1,512.0	233.8	1,938.7	390.3	3,400.5	700.7	10,284.4	1,420.6	25
41.1-	119.2-	84.4-	262.7-	41.3-	67.1-	20.5-	99.3-	31.0-	195.0-	15.3-	22.3-	26
6,064.2	1,007.6	11,772.8	1,904.4	5,316.8	734.3	5,465.8	1,145.5	7,938.1	1,372.9	16,056.3	2,145.0	27
77.0	35.9	137.3	60.6	38.0	17.7	17.8	32.0	44.1	14.1	43.4	18.3	28
2.4	.2	7.2	.9	5.0	.5	7.1	1.2	12.5	1.1	70.7	1.1	29
4.5	.4	19.5	2.2	11.3	.8	29.6	1.7	35.0	.8	140.5	1.0	30
3.2		5.6	3.9	3.9	.8	17.0	1.0	27.6	7.2	272.6	.1	31
17.3	7.1	54.8	19.5	39.2	10.8	57.4	12.0	111.9	33.1	397.5	23.4	32
24.7	3.5	37.1	.6	2.9-	8.9-	24.4-	16.7-	51.9-	62.9-	518.6-	43.1-	33
6,193.2	1,054.8	12,034.3	1,992.0	5,411.3	755.8	5,570.3	1,176.7	8,117.4	1,366.3	16,462.5	2,145.8	34
4,723.0	764.2	8,814.7	1,484.3	3,996.1	564.4	3,984.5	808.9	5,545.7	874.6	10,403.9	1,348.2	35
47.1	13.9	80.2	19.3	27.4	5.3	31.0	7.6	50.7	12.3	103.0	16.3	36
1.9	1.1	12.8	7.3	12.5	4.9	20.8	14.5	72.5	14.9	264.4	56.8	37
20.3	14.4	30.7	22.5	7.3	4.8	3.5	3.2	3.5	3.5	.8	.5	38
39.9	17.2	88.0	38.1	37.6	12.9	49.3	28.4	88.7	30.5	227.3	19.7	39
112.3	39.0	253.8	74.8	128.1	29.9	156.9	59.9	315.7	78.7	994.5	248.4	40
1.0	.2	6.1	1.8	4.8	1.9	11.8	1.3	17.2	2.5	129.1	1.1	41
2.5	.2	6.3	.2	3.2	.1	3.2	.2	7.4	.4	17.5	.4	42
12.6	1.5	26.6	4.7	11.2	1.1	14.0	2.1	26.8	2.9	101.1	7.5	43
5.0	.7	11.8	1.4	4.0	.4	4.9	1.0	8.3	.7	17.0	.2	44
.1	.3	2.9	19.9	.7	18.5	4.2	27.3	18.0	85.0	38.0	144.9	45
997.8	252.3	2,098.1	415.2	867.7	139.5	920.3	270.2	1,293.0	285.3	2,702.0	349.5	46
5,963.5	1,105.0	11,431.9	2,089.5	5,100.6	783.7	5,204.4	1,224.7	7,447.4	1,391.2	14,998.8	2,193.5	47
229.7	50.2-	602.3	97.5-	310.7	27.9-	365.9	48.0-	670.0	24.9-	1,463.7	47.8-	48
56.6		204.8		119.0		145.9		270.6		611.2		49
51.4		192.1		111.7		135.9		254.5		569.9		50
5.2		12.7		7.3		10.0		16.1		41.3		51
13.7		39.0		19.4		22.1		43.8		104.6		52
48.1	5.2	141.8	22.8	83.2	14.2	148.5	25.2	311.6	40.2	1,002.9	57.2	53
208.7	127.9	449.7	305.6	204.6	101.6	196.9	138.2	415.6	221.0	1,326.7	359.1	54

TABLE 5A - DISTRIBUTION OF FULLY TABULATED MANUFACTURING COMPANIES BY SIZE OF TOTAL ASSETS

1964 TAXATION YEAR

(All money figures in millions of dollars)

			Under \$100,000 — Moins de \$100,000		\$100,000 to à \$249,999		\$250,000 to à \$499,999	
			Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte
1	No. Profit Co's / Loss Co's .....	Nbre de Cies à profit / Cies à perte .....	4,519	2,419	3,331	1,219	2,265	530
	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$	\$	\$
2	Cash .....	Encaisse .....	19.9	5.4	32.3	5.0	37.9	4.4
3	Government Securities .....	Titres du gouvernement .....	.3	.3	2.1	.4	2.7	.2
4	Other Securities .....	Autres titres .....	4.7	2.2	20.2	3.5	19.5	2.4
5	Due from Shareholders .....	Dû par actionnaires .....	1.5	.8	1.5	1.9	2.4	1.3
6	Accounts Receivable .....	Comptes à recevoir .....	48.7	16.3	121.0	35.0	182.2	34.9
7	Inventories .....	Inventaires .....	37.1	21.5	112.9	38.6	168.8	45.4
8	Land .....	Terrains .....	2.9	1.3	7.3	3.0	10.9	3.7
9	Buildings and Equipment .....	Bâtiments et matériel .....	78.8	38.5	193.3	91.2	320.0	78.3
10	Investment in Affiliates .....	Investissement en filiales .....	5.9	1.7	12.4	7.5	24.1	10.2
11	Intangibles .....	Actif intangible .....	14.2	5.5	21.1	4.2	20.8	2.6
12	Other Assets .....	Autre actif .....	6.4	3.1	13.5	6.1	26.2	7.5
13	Less Deprec. and Deplet. Reserve .....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	34.9-	12.3-	99.1-	35.6-	166.1-	30.7-
14	Total Assets (or Liabilities) .....	Actif (ou passif) total .....	185.5	84.5	438.4	160.9	649.5	160.2
	<b>Liabilities</b>	<b>Passif</b>						
15	Bank Loans .....	Emprunts en banque .....	19.7	16.1	55.9	34.3	80.0	35.9
16	Accounts Payable .....	Comptes à payer .....	31.4	20.1	76.7	32.7	109.1	33.9
17	Tax Liabilities .....	Impôts à payer .....	4.5	.7	10.1	1.0	15.7	1.7
18	Due to Shareholders .....	Dû aux actionnaires .....	23.7	17.8	29.1	13.3	31.1	9.1
19	Deferred Income .....	Revenu différé .....	1.0	.7	1.2	1.4	2.6	.7
20	Mortgage Debt .....	Dettes hypothécaires .....	3.4	2.2	8.2	6.8	21.2	4.6
21	Other Funded Debt .....	Autre dette fondée .....	1.5	1.4	4.9	4.3	9.5	3.7
22	Other Liabilities .....	Autre passif .....	20.8	17.8	49.6	35.0	77.6	34.4
23	Preferred Stock .....	Actions privilégiées .....	19.4	7.3	33.8	14.0	34.8	11.6
24	Common Stock .....	Actions ordinaires .....	25.3	22.1	36.0	20.2	44.5	13.5
25	Surplus .....	Surplus .....	46.1	7.8	144.0	18.8	226.1	25.7
26	Less Deficit .....	Moins déficit .....	11.5-	29.7-	10.9-	20.8-	2.8-	14.5-
	<b>Revenues</b>	<b>Recettes</b>						
27	Sales .....	Ventes .....	462.0	144.7	953.3	262.7	1,353.2	253.4
28	Rents Received .....	Loyers reçus .....	.5	.3	1.1	.5	2.1	.7
29	Bond Interest Received .....	Intérêts obligataires reçus .....			.3		.2	
30	Mortgage Interest Received .....	Intérêts hypothécaires reçus .....			.2	.1	.1	
31	Foreign Dividends Received .....	Dividendes étrangers reçus .....					.1	
32	Canadian Dividends Received .....	Dividendes canadiens reçus .....			.2		.6	.1
33	Other Revenues and Adjustments .....	Autres recettes et redressements .....	1.9	.6	4.6	.6	7.2	2.4
34	Total Revenues .....	Total des recettes .....	464.4	145.6	959.5	263.8	1,363.5	256.7
	<b>Expenses</b>	<b>Dépenses</b>						
35	Cost of Sales .....	Coût des ventes .....	317.4	106.8	678.2	199.6	1,007.8	198.1
36	Rents Paid .....	Loyers payés .....	8.7	4.2	12.6	4.4	14.5	3.2
37	Bond Interest Paid .....	Intérêts obligataires payés .....				.1	.2	
38	Mortgage Interest Paid .....	Intérêts hypothécaires payés .....	.2	.1	.4	.3	1.1	.3
39	Other Interest Paid .....	Autres intérêts payés .....	1.8	1.3	5.0	3.3	6.9	2.5
40	Capital Cost Allowance .....	Allocation de coût en capital .....	9.1	2.7	19.2	6.3	30.0	5.2
41	Depletion .....	Épuisement .....						
42	Charitable Donations .....	Dons de charité .....			.2		.5	
43	Pension Contributions .....	Contrib., caisse de pension .....	.9		.9	.1	3.1	.6
44	Group Insurance Contributions .....	Contrib., assurance collective .....	.3	.1	1.1	.6	1.5	.4
45	Write-off Mine Development .....	Amortissement, aménagement minier .....						
46	Other Expenses and Adjustments .....	Autres dépenses et redressements .....	102.6	44.6	195.3	63.2	239.5	58.7
47	Total Expenses .....	Total des dépenses .....	441.0	159.9	913.0	277.9	1,305.2	269.0
48	Current Year Profit (Loss) .....	Profit (perte) d'année courante .....	23.4	14.3-	46.6	14.1-	58.3	12.3-
49	Total Tax Declared .....	Impôt total déclaré .....	3.5		7.3		11.6	
50	Federal Income and Old Age Tax .....	Impôt fédéral et revenu vieillesse .....	3.0		6.4		10.6	
51	Provincial Income Tax .....	Impôt provincial sur le revenu .....	.5		.9		1.0	
52	Ontario, Quebec and Foreign Credits .....	Dégrèvement: Ont., Qué., étrangers .....	1.1		2.8		3.9	
53	Cash Dividends Paid .....	Dividendes payés en espèces .....	3.4	.4	4.5	.5	4.7	1.8
54	Capital Expenditures .....	Immobilisations .....	14.5	8.4	29.7	16.2	43.9	14.2



TABLEAU 5A - RÉPARTITION DES COMPAGNIES MANUFACTURIÈRES PLEINEMENT ANALYSÉES SELON L'IMPORTANCE DE L'ACTIF TOTAL

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

\$500,000 to à \$999,999		\$1,000,000 to à \$4,999,999		\$5,000,000 to à \$9,999,999		\$10,000,000 to à \$24,999,999		\$25,000,000 to à \$99,999,999		\$100,000,000 and over - \$100,000,000 et plus		
Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	Profit	Loss - Perte	
1,570	358	1,720	330	334	41	187	29	134	24	57	10	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
46.0	4.8	157.8	13.3	73.9	3.1	96.5	4.9	147.5	29.1	234.5	24.7	2
6.1	.7	15.1	.7	18.6	.5	18.4	.3	35.9	5.0	73.0	10.9	3
19.8	4.2	115.0	15.0	60.8	18.0	83.5	1.9	174.6	70.1	471.3	143.2	4
1.7	.2	2.3	.7	1.7				2.1	.2			5
224.8	35.3	620.1	99.3	335.8	32.7	382.9	44.6	493.4	125.5	960.4	209.2	6
266.3	50.3	829.5	149.8	518.3	51.1	587.0	85.9	1,083.5	150.5	1,642.3	281.0	7
19.3	3.9	74.1	15.1	53.6	11.5	59.5	14.1	145.7	62.4	807.9	304.8	8
440.5	120.9	1,522.0	325.3	1,012.4	108.7	1,361.8	237.3	3,200.7	535.6	7,848.9	1,428.7	9
44.8	20.0	212.3	50.2	203.8	32.5	257.4	32.0	822.8	148.4	2,485.6	450.5	10
13.5	3.3	33.6	5.7	12.1	5.8	13.0	1.8	17.3	2.7	6.2	2.3	11
23.6	7.2	80.1	26.1	47.0	7.6	52.7	14.9	106.4	43.3	127.3	155.7	12
226.2-	54.9-	794.8-	125.4-	569.1-	55.8-	745.2-	101.5-	1,700.6-	293.9-	4,307.9-	709.8-	13
880.3	195.8	2,867.0	575.7	1,768.9	215.5	2,167.6	336.2	4,529.5	969.0	10,349.4	2,301.4	14
124.4	39.9	306.2	112.0	136.2	29.4	137.0	19.1	180.4	44.2	191.0	40.9	15
137.0	30.3	328.9	68.4	151.9	24.2	202.8	30.2	303.8	64.5	661.4	165.0	16
22.5	1.3	91.0	2.6	66.7	1.0	69.8	5.0	144.2	3.3	260.7	17.4	17
31.8	8.5	40.9	8.4	4.2	11.3	7.4	.2				.5	18
5.9	.5	26.0	1.7	22.0	2.1	61.4	6.2	93.0	53.9	75.4	17.2	19
30.9	6.9	46.5	12.2	11.2	3.8	1.5	2.4	.9	6.9	4.4	.7	20
11.0	8.1	83.7	42.6	77.2	15.5	101.6	49.3	447.0	119.5	1,408.8	215.6	21
130.7	43.7	461.6	178.2	302.0	49.5	340.9	98.3	897.6	287.3	1,459.0	260.1	22
45.3	17.4	153.1	53.4	89.0	7.7	73.0	16.9	169.0	42.3	277.9	7.0	23
67.6	22.2	241.8	60.9	203.1	38.6	263.9	60.9	587.0	131.8	2,090.5	602.8	24
282.9	44.1	1,112.0	93.3	723.7	39.5	920.6	57.5	1,734.4	273.1	3,935.2	974.1	25
9.8-	27.2-	24.6-	57.8-	18.5-	7.0-	12.3-	9.8-	27.6-	7.6-	15.1-		26
1,822.1	273.7	4,813.1	680.2	2,710.6	254.8	2,996.8	323.0	4,847.2	642.6	9,863.2	1,378.2	27
2.0	.8	5.8	.8	2.7	.1	1.7	.6	2.0	.4	20.2	7.6	28
.4		.8		.7		.7		2.2	.1	7.5	1.0	29
.1		6.9	.1	6.6		19.8		.1		1.2	.7	30
1.7	.1	1.0	.1	1.0		2.6	.1	6.6	.7	34.5		31
6.5	1.5	8.2	1.0	7.4	2.4	14.6	.3	28.2	7.4	115.7	13.6	32
		17.3	3.5	6.7	1.0-	3.1	3.2	6.0	10.2-	74.7-	6.4-	33
1,832.7	276.2	4,853.1	685.7	2,735.6	256.3	3,039.3	327.1	4,892.4	641.0	9,967.5	1,394.8	34
1,391.0	220.0	3,570.4	553.1	2,031.4	204.7	2,205.9	247.1	3,514.9	500.6	7,324.7	1,029.7	35
14.6	3.6	23.1	4.2	9.5	1.1	11.0	2.1	12.3	2.7	35.2	12.7	36
.2	.3	3.8	1.4	4.2	.6	5.6	1.8	21.9	6.2	57.5	8.1	37
1.4	.4	2.7	.5	.6	.3	.2	.2	.1	.7	.3		38
9.7	3.2	25.7	8.5	13.9	1.8	12.0	2.9	27.9	7.3	32.0	1.5	39
39.2	8.6	114.4	18.5	70.2	6.9	91.8	15.7	193.2	30.7	577.6	148.1	40
.3	.1	1.3	.2	1.8		2.1		3.1	.3	44.3	.7	41
.8		2.8	.1	1.8		2.2	.1	5.0	.3	9.9	.4	42
5.5	1.0	12.5	1.6	7.2	.6	10.3	.4	20.0	1.6	47.9	7.4	43
2.4	.3	7.1	.9	2.9	.2	4.3	.2	6.7	.6	13.8	.2	44
		.1					1.3	.4	5.7	12.7	57.6	45
284.9	54.5	787.1	126.6	404.6	48.6	475.2	65.8	641.6	93.0	1,095.2	156.1	46
1,750.0	291.9	4,550.9	715.5	2,548.0	265.0	2,820.5	337.6	4,447.0	649.6	9,251.2	1,422.4	47
82.6	15.7-	302.2	29.8-	187.6	8.7-	218.8	10.4-	445.4	8.6-	716.3	27.6-	48
22.2		108.3		73.6		88.2		178.8		296.7		49
20.8		103.4		70.2		83.6		171.7		280.3		50
1.4		4.9		3.4		4.6		7.1		16.4		51
5.5		21.9		13.3		15.3		32.8		49.1		52
13.7	.3	60.9	2.1	39.4	1.3	67.3	1.4	147.1	8.1	393.9	28.5	53
67.4	18.3	171.8	64.9	96.2	13.0	118.3	31.2	210.0	55.6	712.0	216.9	54

TABLE 6 - DISTRIBUTION OF FULLY TABULATED PROFIT COMPANIES BY INCOME CLASSES

1964 TAXATION YEAR

(All money figures in millions of dollars)

			Under \$5,000 — Moins de \$5,000	\$5,000 to à \$9,999	\$10,000 to à \$24,999	\$25,000 to à \$34,999
1	No. Profit Co's.....	Nbre de Cies à profit.....	35,881	15,253	18,620	6,404
2	<b>Assets</b>	<b>Actif</b>	\$	\$	\$	\$
3	Cash.....	Encaisse.....	166.6	114.0	264.9	156.4
4	Government Securities.....	Titres du gouvernement.....	21.0	15.3	56.8	22.9
5	Other Securities.....	Autres titres.....	512.5	320.1	694.8	318.6
6	Due from Shareholders.....	Dû par actionnaires.....	29.8	10.9	25.9	12.4
7	Accounts Receivable.....	Comptes à recevoir.....	555.0	371.4	875.8	566.1
8	Inventories.....	Inventaires.....	568.0	406.1	821.0	502.3
9	Land.....	Terrains.....	271.1	166.4	273.6	141.6
10	Buildings and Equipment.....	Bâtiments et matériel.....	1,922.9	1,007.3	1,874.2	1,024.2
11	Investment in Affiliates.....	Investissement en filiales.....	748.6	241.3	528.9	234.1
12	Intangibles.....	Actif intangible.....	129.7	82.1	120.6	55.4
13	Other Assets.....	Autre actif.....	153.4	105.8	164.6	106.6
14	Less Deprec. and Deplet. Reserve.....	Moins réserve, dépréc <sup>n</sup> et épuis <sup>t</sup> .....	719.9-	393.0-	822.4-	467.1-
14	Total Assets (or Liabilities).....	Actif (ou passif) total.....	4,358.7	2,447.6	4,878.7	2,673.5
15	<b>Liabilities</b>	<b>Passif</b>				
16	Bank Loans.....	Emprunts en banque.....	462.6	286.7	493.5	323.6
17	Accounts Payable.....	Comptes à payer.....	440.9	291.4	614.1	374.3
18	Tax Liabilities.....	Impôts à payer.....	18.7	20.7	55.6	36.0
19	Due to Shareholders.....	Dû aux actionnaires.....	393.4	219.3	296.6	160.4
20	Deferred Income.....	Revenu différé.....	56.7	52.0	92.2	41.9
21	Mortgage Debt.....	Dettes hypothécaires.....	435.8	275.0	372.8	146.8
22	Other Funded Debt.....	Autre dette fondée.....	207.7	95.2	225.7	134.2
23	Other Liabilities.....	Autre passif.....	654.4	266.8	586.9	344.0
24	Preferred Stock.....	Actions privilégiées.....	478.7	210.8	342.3	181.4
25	Common Stock.....	Actions ordinaires.....	497.4	216.1	434.5	203.3
26	Surplus.....	Surplus.....	820.1	547.6	1,418.3	750.8
26	Less Deficit.....	Moins déficit.....	107.7-	34.0-	53.8-	23.2-
27	<b>Revenues</b>	<b>Recettes</b>				
28	Sales.....	Ventes.....	4,104.3	3,031.6	6,608.3	4,544.2
29	Rents Received.....	Loyers reçus.....	112.1	71.4	102.5	37.5
30	Bond Interest Received.....	Intérêts obligataires reçus.....	2.4	1.6	3.6	1.7
31	Mortgage Interest Received.....	Intérêts hypothécaires reçus.....	13.3	4.4	13.4	4.0
32	Foreign Dividends Received.....	Dividendes étrangers reçus.....	10.3	.4	3.3	1.1
33	Canadian Dividends Received.....	Dividendes canadiens reçus.....	50.7	12.2	32.9	10.6
34	Other Revenues and Adjustments.....	Autres recettes et redressements.....	29.3-	14.9	15.8	20.3
34	Total Revenues.....	Total des recettes.....	4,263.8	3,136.6	6,779.8	4,619.3
35	<b>Expenses</b>	<b>Dépenses</b>				
36	Cost of Sales.....	Coût des ventes.....	2,921.5	2,215.5	4,885.7	3,467.4
37	Rents Paid.....	Loyers payés.....	69.3	39.9	71.1	41.4
38	Bond Interest Paid.....	Intérêts obligataires payés.....	4.4	2.1	7.1	4.7
39	Mortgage Interest Paid.....	Intérêts hypothécaires payés.....	24.7	16.2	23.3	9.0
40	Other Interest Paid.....	Autres intérêts payés.....	44.8	25.8	47.3	27.0
41	Capital Cost Allowance.....	Allocation de coût en capital.....	126.3	72.5	139.6	81.6
42	Depletion.....	Épuisement.....	.9	.2	.6	.8
43	Charitable Donations.....	Dons de charité.....	.3	.7	2.4	1.9
44	Pension Contributions.....	Contrib., caisse de pension.....	3.4	3.4	6.6	8.9
45	Group Insurance Contributions.....	Contrib., assurance collective.....	2.9	2.2	4.9	3.8
46	Write-off Mine Development.....	Amortissement, aménagement minier.....	.9	.1	.5	
47	Other Expenses and Adjustments.....	Autres dépenses et redressements.....	1,006.3	655.4	1,302.4	781.7
47	Total Expenses.....	Total des dépenses.....	4,205.7	3,033.9	6,491.6	4,428.3
48	Current Year Profit (Loss).....	Profit (perte) d'année courante.....	58.0	102.7	288.2	191.0
49	Total Tax Declared.....	Impôt total déclaré.....	6.5	16.5	42.0	28.7
50	Federal Income and Old Age Tax.....	Impôt fédéral et revenu vieillesse.....	6.5	13.4	33.7	23.2
51	Provincial Income Tax.....	Impôt provincial sur le revenu.....		3.1	8.3	5.5
52	Ontario, Quebec and Foreign Credits.....	Dégrèvement: Ont., Qué., étrangers.....		4.3	15.1	11.0
53	Cash Dividends Paid.....	Dividendes payés en espèces.....	52.3	19.2	65.2	40.2
54	Capital Expenditures.....	Immobilisations.....	232.6	129.8	242.5	143.6

TABLEAU 6 - RÉPARTITION PAR CATÉGORIE DE REVENU DES COMPAGNIES À PROFIT PLEINEMENT ANALYSÉES

ANNÉE D'IMPOSITION 1964

(En millions de dollars)

\$35,000 to à \$49,999	\$50,000 to à \$99,999	\$100,000 to à \$249,999	\$250,000 to à \$499,999	\$500,000 to à \$999,999	\$1,000,000 to à \$4,999,999	\$5,000,000 and over \$5,000,000 et plus	Total Profit Companies — Total, compagnies à profit	
3,657	2,666	1,881	821	477	415	111	86,186	1
\$ 128.3	\$ 188.7	\$ 241.6	\$ 156.9	\$ 231.0	\$ 411.8	\$ 580.5	\$ 2,680.5	2
13.8	30.9	46.5	62.7	130.8	392.3	487.7	1,280.8	3
466.6	496.6	961.1	891.9	944.7	2,576.6	3,295.1	11,878.5	4
10.2	5.2	4.4	3.7	1.2	2.7	2.1	108.3	5
600.8	753.2	1,010.0	967.2	1,039.9	1,957.3	2,968.7	11,665.5	6
485.4	592.9	825.7	607.5	710.6	1,732.8	2,179.9	9,432.4	7
144.5	164.9	149.8	130.5	203.5	516.6	1,256.3	3,418.9	8
1,065.9	1,304.3	1,555.9	1,589.5	2,054.5	6,532.3	15,012.2	34,943.2	9
340.2	936.9	831.9	689.7	1,069.1	3,051.5	6,692.0	15,364.1	10
32.8	37.5	28.7	24.3	25.9	26.8	10.6	574.5	11
105.5	115.4	121.0	113.2	151.4	221.3	331.6	1,689.8	12
499.1-	645.4-	825.0-	788.5-	950.1-	3,176.2-	7,131.8-	16,418.6-	13
2,894.9	3,981.2	4,951.6	4,488.7	5,612.4	14,645.9	25,684.9	76,617.9	14
340.9	396.2	436.9	378.7	381.7	658.4	591.2	4,750.4	15
377.4	429.6	552.8	530.3	542.0	1,607.2	1,353.7	7,413.8	16
32.5	50.6	87.5	83.7	105.1	269.6	539.4	1,299.2	17
92.8	74.0	51.6	27.4	10.9	87.1		1,412.5	18
63.4	53.5	93.6	82.1	127.1	202.8	240.2	1,105.4	19
147.3	121.1	94.8	66.3	30.9	11.9	7.8	1,710.6	20
138.0	195.3	410.9	519.5	987.6	2,965.2	5,318.8	11,198.3	21
356.9	518.5	858.7	701.4	893.4	2,241.3	2,751.6	10,174.0	22
178.4	409.7	322.5	192.6	260.7	433.1	483.5	3,493.8	23
311.7	702.5	492.2	439.9	810.6	2,099.7	5,174.2	11,381.9	24
877.2	1,065.7	1,584.3	1,492.0	1,494.3	3,794.3	9,224.5	23,069.0	25
21.7-	35.5-	34.2-	25.3-	31.9-	24.9-		392.1-	26
3,963.3	4,389.2	5,586.8	3,907.9	4,665.7	10,362.3	15,966.1	67,129.7	27
39.9	41.9	29.0	26.4	14.4	30.2	33.9	539.3	28
2.4	3.3	8.1	5.4	9.6	38.5	33.5	110.0	29
6.9	7.7	16.9	15.2	28.9	105.6	45.7	261.8	30
1.6	18.8	8.3	26.7	3.6	85.9	170.4	330.6	31
28.5	24.1	44.3	47.2	57.3	151.1	235.0	693.9	32
9.9	7.3	5.6-	38.6-	22.0-	142.8-	263.1-	433.1-	33
4,052.5	4,492.3	5,687.7	3,990.2	4,757.6	10,630.9	16,221.6	68,632.2	34
3,027.2	3,325.0	4,114.2	2,772.6	3,357.7	7,382.6	10,353.3	47,822.6	35
34.7	34.1	42.4	23.7	27.2	61.4	100.8	545.9	36
4.3	8.0	12.5	22.1	34.7	126.4	160.8	387.1	37
8.5	7.4	5.6	4.0	2.4	.6	.5	102.2	38
30.6	34.0	47.3	37.8	49.4	134.9	137.6	616.6	39
90.0	94.2	110.1	102.1	149.3	391.0	883.1	2,239.9	40
2.4	2.0	3.1	3.1	6.8	23.3	131.7	175.0	41
1.9	2.4	3.0	2.9	2.8	9.1	17.1	44.4	42
10.0	9.5	13.8	9.6	11.0	33.2	98.1	207.7	43
3.4	3.8	5.4	3.6	4.4	8.1	18.4	61.0	44
1.5	.8	.9	2.0	4.3	16.6	36.6	64.2	45
695.2	788.7	1,036.9	717.9	773.0	1,613.9	2,631.2	12,002.7	46
3,909.7	4,309.8	5,395.3	3,701.4	4,423.1	9,801.2	14,569.3	64,269.2	47
142.8	182.5	292.5	288.8	334.5	829.8	1,652.2	4,363.0	48
24.8	48.3	96.4	104.6	126.3	340.0	696.6	1,530.7	49
21.3	44.2	90.3	98.5	119.7	315.7	652.7	1,419.2	50
3.5	4.1	6.1	6.1	6.7	24.3	43.8	111.5	51
8.2	10.8	17.6	17.9	23.0	50.5	119.5	277.9	52
44.0	56.2	76.5	88.8	126.0	400.4	885.3	1,854.0	53
124.6	151.7	169.0	152.2	206.0	546.3	1,148.7	3,247.0	54



TABLE 7 - DISTRIBUTION OF TAXABLE CORPORATION INCOME BY PROVINCES AND INDUSTRIAL DIVISIONS

TABLEAU 7 - RÉPARTITION DU REVENU IMPOSABLE DES CORPORATIONS PAR PROVINCE ET PAR DIVISION INDUSTRIELLE

1964 TAXATION YEAR - ANNÉE D'IMPOSITION 1964

(All money figures in millions of dollars - En millions de dollars)

PROVINCE		Agriculture, Forestry, Fishing, Mining, Quarrying Oil Wells — Agriculture, exploitation forestière, pêche, mines, carrières, puits d'huile	Man- ufac- turing — Fabri- cation	Con- struc- tion — Con- struc- tion	Trans- porta- tion, Communi- cation, Other Utili- ties — Trans- port, communi- cations, autres services d'utilité publique	Whole- sale and Retail Trade — Com- merce de gros et de détail	Fi- nance — Fi- nance	Serv- ices — Ser- vices	TOTAL — TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland .....	<i>Terre-Neuve .....</i>	9.7	19.5	3.8	20.4	11.7	5.0	1.8	71.9
Prince Edward Island ...	<i>Île du Prince-Édouard .....</i>	.1	1.8	.6	.8	2.4	7.4	.2	13.5
Nova Scotia .....	<i>Nouvelle-Écosse .....</i>	2.5	25.0	2.2	12.9	17.1	14.0	2.0	75.6
New Brunswick .....	<i>Nouveau-Brunswick .....</i>	1.3	28.6	2.7	7.6	17.8	9.2	1.2	68.4
Quebec .....	<i>Québec .....</i>	53.2	557.3	31.7	123.5	168.0	158.7	34.1	1,126.6
Ontario .....	<i>Ontario .....</i>	124.0	1,005.4	47.1	157.3	250.3	245.9	54.2	1,884.2
Manitoba .....	<i>Manitoba .....</i>	18.6	68.0	4.9	18.9	36.8	36.4	6.9	190.5
Saskatchewan .....	<i>Saskatchewan .....</i>	9.5	27.2	4.8	35.0	30.5	15.9	4.3	127.1
Alberta .....	<i>Alberta .....</i>	28.6	83.0	11.9	66.4	58.5	35.9	12.7	297.0
British Columbia .....	<i>Colombie-Britannique .....</i>	57.0	204.9	11.1	61.3	79.8	53.2	19.4	486.6
Yukon .....	<i>Yukon .....</i>	.2	.1	.3	.5	.3	.2	.1	1.1
Northwest Territories....	<i>Territoires du N.-O. ....</i>	.4	.3	1.6	.1	.0	.1	.1	2.5
Other .....	<i>Autres .....</i>	.0	2.2	.5	1.7	1.3	18.8	.6	25.1
Total .....	<i>Total .....</i>	305.1	2,023.2	123.1	506.4	674.4	600.7	137.6	4,370.3

# HISTORICAL TABLES 1 AND 1A - TABLEAUX HISTORIQUES 1 ET 1A

ANNUAL RECORD OF ALL TAXABLE CORPORATIONS - RELEVÉ ANNUEL DE TOUTES LES CORPORATIONS IMPOSABLES

1 TAXATION YEARS 1944-1964 - 1 ANNÉES D'IMPOSITION 1944-1964

(All money figures in millions of dollars - En millions de dollars)

Year Année	COMPANIES REPORTING A PROFIT COMPAGNIES DÉCLARANT UN PROFIT					COMPANIES REPORTING A LOSS COMPAGNIES DÉCLARANT UNE PERTE			ALL COMPANIES TOUTES LES COMPAGNIES	
	Number of Companies — Nombre de compagnies	Current Year Profit — Profit d'année courante	Less Prior Year Loss Deducted — Moins perte d'année antérieure déduite	Taxable Income (Column 3 Minus 4) — Revenu imposable (colonnes 3 moins 4)	Total Tax Declared — Impôt total déclaré	Number of companies — Nombre de compagnies	Current Year Loss — Perte d'année courante	Loss Deducted From Prior Year Profit — Perte déduite sur profit d'année antérieure	Number of Companies — Nombre de compagnies	Current Year Profits Less Losses (Column 3 Minus 8) — Profits d'année courante moins pertes (colonnes 3 moins 8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944	20,023	\$ 1,194.1	\$ 2.8	\$ 1,191.3	\$ 674.9 <sup>(1)</sup>	7,709	\$ 37.9	\$ 0.7	27,732	\$ 1,156.2
1945	21,331	1,198.8	2.8	1,196.0	673.3 <sup>(1)</sup>	8,601	38.7	1.6	29,932	1,160.1
1946	23,563	1,393.0	5.6	1,387.4	666.6 <sup>(1)</sup>	9,742	59.4	5.0	33,305	1,333.6
1947	27,272	1,776.5	11.1	1,765.4	652.2 <sup>(1)</sup>	12,804	72.9	3.1	40,076	1,703.6
1948	27,997	1,945.9	14.0	1,931.9	588.1 <sup>(1)</sup>	16,323	91.6	3.4	44,320	1,854.3
1949	28,570	1,864.6	16.7	1,847.9	572.0	17,991	109.9	4.8	46,561	1,754.7
1950	31,239	2,359.1	24.9	2,334.2	760.0	18,336	102.5	2.9	49,575	2,256.6
1951	33,720	2,795.3	38.4	2,756.9	1,164.1	19,276	119.2	12.3	52,996	2,676.1
1952	35,228	2,653.9	36.3	2,617.6	1,238.9 <sup>(2)</sup>	20,368	147.4	17.1	55,596	2,506.5
1953	37,545	2,666.0	39.9	2,626.1	1,161.2 <sup>(2)</sup>	22,869	184.6	20.7	60,414	2,481.4
1954	39,152	2,423.4	44.9	2,378.5	1,020.7 <sup>(2)</sup>	26,417	291.8	22.9	65,569	2,131.6
1955	44,774	2,943.0	74.5	2,868.5	1,192.5 <sup>(2)</sup>	26,886	241.6	12.7	71,660	2,701.4
1956	52,517	3,315.9	93.4	3,222.5	1,329.9 <sup>(2)</sup>	27,280	337.3	15.0	79,797	2,978.6
1957	55,023	3,165.9	67.5	3,098.4	1,146.7 <sup>(2)</sup>	32,321	464.9	24.1	87,344	2,701.0
1958	59,251	3,098.2	102.0	2,996.2	1,070.6 <sup>(2)</sup>	36,453	446.2	29.0	95,704	2,652.0
1959	67,413	3,565.5	98.8	3,466.7	1,314.3 <sup>(2)</sup>	38,803	425.9	21.2	106,216	3,139.6
1960	68,579	3,492.7	110.2	3,382.5	1,290.2 <sup>(2)</sup>	49,274	524.5	33.7	117,853	2,968.2
1961	72,290	3,623.9	119.4	3,504.5	1,323.0 <sup>(2)</sup>	54,740	601.5	34.7	127,030	3,022.4
1962	78,241	3,942.7	193.7	3,749.0	1,383.2 <sup>(3)</sup>	57,304	689.2	42.6	135,545	3,253.5
1963	87,310	4,252.0	234.9	4,017.2	1,469.1 <sup>(3)</sup>	56,974	672.7	35.2	144,284	3,579.3
1964	94,821	4,633.9	247.9	4,386.0	1,638.0 <sup>(3)</sup>	58,498	685.4	40.9	153,319	3,948.5

## 1A CALENDAR YEARS 1944-1963 - 1A ANNÉES CIVILES 1944-1963

(All money figures in millions of dollars - En millions de dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1944	—	\$ 1,215.3	\$ 2.6	\$ 1,212.7	\$ 687.4 <sup>(1)</sup>	—	\$ 37.1	\$ 0.8	—	\$ 1,178.2
1945	—	1,211.6	3.0	1,208.6	675.8 <sup>(1)</sup>	—	40.8	1.7	—	1,170.8
1946	—	1,436.2	6.4	1,429.8	657.5 <sup>(1)</sup>	—	60.4	5.0	—	1,375.8
1947	—	1,794.4	11.5	1,782.9	631.2 <sup>(1)</sup>	—	76.0	3.2	—	1,718.4
1948	—	1,946.5	15.1	1,931.4	568.0	—	97.0	3.9	—	1,849.5
1949	—	1,865.1	16.7	1,848.4	586.6	—	115.8	4.5	—	1,749.3
1950	—	2,456.1	27.2	2,428.9	782.5	—	97.3	4.4	—	2,358.8
1951	—	2,752.4	37.8	2,714.6	1,179.3	—	131.5	14.0	—	2,620.9
1952	—	2,687.1	37.2	2,649.9	1,271.6 <sup>(2)</sup>	—	153.6	17.7	—	2,533.5
1953	—	2,656.3	41.0	2,615.3	1,137.8 <sup>(2)</sup>	—	198.4	20.4	—	2,457.9
1954	—	2,443.3	47.9	2,395.4	1,021.5 <sup>(2)</sup>	—	295.9	21.7	—	2,147.4
1955	—	3,001.9	79.3	2,922.6	1,213.4 <sup>(2)</sup>	—	265.7	13.2	—	2,736.2
1956	—	3,377.6	97.1	3,280.5	1,337.9 <sup>(2)</sup>	—	361.6	17.3	—	3,016.0
1957	—	3,186.0	70.7	3,115.3	1,131.6 <sup>(2)</sup>	—	490.6	26.8	—	2,695.4
1958	—	3,177.6	102.2	3,071.4	1,081.4 <sup>(2)</sup>	—	449.2	25.7	—	2,728.4
1959	—	3,541.2	95.5	3,445.6	1,316.3 <sup>(2)</sup>	—	446.9	25.0	—	3,094.4
1960	—	3,468.1	113.0	3,355.2	1,278.5 <sup>(2)</sup>	—	542.3	34.0	—	2,925.7
1961	—	3,647.5	130.0	3,517.5	1,325.0 <sup>(2)</sup>	—	632.6	36.3	—	3,014.8
1962	—	4,021.7	204.6	3,817.1	1,396.3 <sup>(3)</sup>	—	691.1	42.2	—	3,330.5
1963	—	4,352.8	246.7	4,106.0	1,502.1 <sup>(3)</sup>	—	669.6	36.2	—	3,683.2

1 Includes Excess Profits Tax - (1) Comprend l'impôt sur les surplus de bénéfices.

2 Includes Old Age Security Tax - (2) Comprend l'impôt de sécurité de la vieillesse.

3 Includes Provincial Income Tax collected by the Federal Government, and Old Age Security Tax.  
Comprend l'impôt provincial sur le revenu perçu par le gouvernement fédéral et l'impôt de sécurité de la vieillesse.















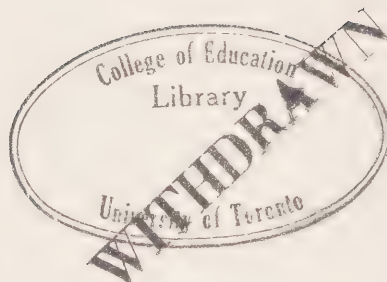


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ARTMENT OF NATIONAL REVENUE—TAXATION DIVISION











DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

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*Authorized for Publication by*  
THE HONOURABLE E. J. BENSON  
*Minister of National Revenue*

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# INTRODUCTION

This book is the twenty-second in the annual series of publications of Taxation Statistics. The publication is available in English and French.

The tables in Part 1 of this book are based upon a stratified random sample of Individual Income Tax Returns filed for the taxation or calendar year 1965, correctly expanded to represent all such returns filed during the period. The final date for the filing of these returns without penalty was 30th April, 1966, but late-filed returns continued to be sampled and analyzed until 1st December, 1966.

Individual tables appear in three groups: four summary tables of condensed data for selected cities, income classes, occupation and age groups precede the main body of basic tables, which are then followed by historical tables and by textual material which describes the sampling system and the details of the various statistical items and the rate schedule. Facsimiles of the 1965 Individual Income Tax Return forms are included.

Part 2 presents historical tables which show the taxes collected by the Division annually and the costs of administration through the fiscal year 1965-66. The estimated allocation of the major types of revenue between federal, provincial, Old Age Security and Canada Pension Plan contributions is also shown. Additional tables in Part 2 deal with assessments of estate tax, gift tax and non-resident tax for the most recent year analyzed and miscellaneous data accumulated on a 100% basis from 1965 T1 returns.

D. H. SHEPPARD

*Deputy Minister of*

*National Revenue for Taxation*

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# **PART 1**

Summary Tables of  
Individual Statistics

Basic Tables of  
Individual Statistics

Historical Tables of  
Individual Statistics (1946-1965)

Description of Items,  
Rate Schedule  
and 1965 Forms



## **Summary Tables of Individual Statistics**

These Summary Tables are based upon taxable income tax returns. Where averages are shown, these are also for taxable returns only.



## SUMMARY TABLE 1

*Taxable Returns by 88 Selected Cities - 1965*

Cities Arranged Alphabetically and Showing Position in order of Average Income	RANK	NUMBER	INCOME			TOTAL TAX		
			Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
			\$	\$		\$	\$	
Alberni.....	3	8,363	5,715	47.8	.17	619	5.2	
Barrie.....	33	9,594	4,966	47.6	.17	544	5.2	
Belleville.....	41	12,414	4,888	60.7	.21	538	6.7	
Brampton.....	29	15,576	5,003	77.9	.27	562	8.8	
Brandon.....	70	10,089	4,507	45.5	.16	458	4.6	
Brantford.....	32	24,549	4,976	122.2	.43	571	14.0	
Brockville.....	45	8,451	4,830	40.8	.14	558	4.7	
Calgary.....	18	112,264	5,150	578.2	2.04	603	67.7	2.0
Cap de la Madeleine.....	77	7,959	4,372	34.8	.12	223	1.8	
Charlottetown.....	81	6,401	4,318	27.6	.10	434	2.8	
Chatham.....	22	13,630	5,068	69.1	.24	578	7.9	
Chicoutimi.....	53	10,857	4,718	51.2	.18	257	2.8	
Corner Brook.....	50	6,264	4,752	29.8	.11	472	3.0	
Cornwall.....	44	14,005	4,837	67.8	.24	482	6.8	
Dartmouth.....	57	16,096	4,634	74.6	.26	454	7.3	
Drummondville.....	83	12,400	4,230	52.5	.19	232	2.9	
Edmonton.....	37	133,359	4,933	657.9	2.32	553	73.8	2.0
Ft. William—Pt. Arthur.....	35	36,720	4,958	182.1	.64	530	19.5	
Fredericton.....	47	9,500	4,828	45.9	.16	542	5.1	
Galt.....	66	12,774	4,545	58.1	.20	490	6.3	
Granby.....	85	10,553	4,161	43.9	.15	241	2.5	
Guelph.....	34	20,496	4,960	101.7	.36	558	11.4	
Halifax.....	48	40,872	4,814	196.8	.69	550	22.5	
Hamilton.....	9	151,637	5,363	813.3	2.87	641	97.2	3.0
Hull.....	58	31,266	4,627	144.7	.51	282	8.8	
Jacques Cartier.....	84	11,658	4,204	49.0	.17	215	2.5	
Jonquière.....	21	9,040	5,079	45.9	.16	254	2.3	
Kamloops.....	16	7,834	5,169	40.5	.14	581	4.6	
Kelowna.....	64	7,458	4,572	34.1	.12	461	3.4	
Kingston.....	46	24,437	4,829	118.0	.42	552	13.5	
Kirkland Lake.....	67	4,271	4,536	19.4	.07	446	1.9	
Kitchener—Waterloo.....	31	49,693	4,987	247.8	.87	584	29.0	1.0
Lethbridge.....	59	13,000	4,617	60.0	.21	455	5.9	
London.....	28	73,631	5,023	369.8	1.30	592	43.6	1.0
Longueuil.....	43	8,034	4,852	39.0	.14	314	2.5	
Medicine Hat.....	65	8,171	4,572	37.4	.13	433	3.5	
Moncton.....	71	17,893	4,505	80.6	.28	431	7.7	
Montreal.....	17	732,120	5,165	3,781.7	13.34	381	278.7	9.0
Moose Jaw.....	75	11,482	4,393	50.5	.18	445	5.1	
Nanaimo.....	20	9,274	5,090	47.2	.17	573	5.3	
New Westminster.....	19	42,839	5,132	219.9	.78	551	23.6	
Niagara Falls.....	30	19,598	4,993	97.9	.35	536	10.5	
North Bay.....	25	12,116	5,032	61.0	.22	526	6.4	
Orillia.....	60	7,601	4,601	35.0	.12	475	3.6	
Oshawa.....	1	31,753	5,820	184.8	.65	750	23.8	
Ottawa.....	13	130,524	5,311	693.3	2.45	644	84.0	2.0
Owen Sound.....	54	6,686	4,703	31.4	.11	466	3.1	
Pembroke.....	80	7,008	4,335	30.4	.11	405	2.8	
Penticton.....	40	4,897	4,894	24.0	.08	504	2.5	
Peterborough.....	24	21,348	5,047	107.7	.38	554	11.8	
Portage la Prairie.....	88	4,240	3,963	16.8	.06	392	1.7	
Port Colborne.....	27	7,389	5,025	37.1	.13	530	3.9	
Prince Albert.....	72	7,923	4,496	35.6	.13	458	3.6	
Prince George.....	11	14,635	5,351	78.3	.28	625	9.1	
Prince Rupert.....	14	5,941	5,298	31.5	.11	649	3.9	
Quebec.....	39	103,796	4,905	509.2	1.80	328	34.1	1.0
Red Deer.....	62	8,326	4,583	38.2	.13	466	3.9	
Regina.....	42	47,492	4,887	232.1	.82	570	27.1	
Rouyn & Noranda.....	61	9,786	4,594	45.0	.16	275	2.7	
St. Catharines.....	6	40,282	5,494	221.3	.78	645	26.0	
St. Hyacinthe.....	87	9,317	4,033	37.6	.13	239	2.2	
St. Jean.....	74	8,741	4,426	38.7	.14	253	2.2	
St. Jérôme.....	86	8,295	4,126	34.2	.12	242	2.0	
Saint John, N.B.....	76	26,983	4,393	118.5	.42	443	12.0	
St. John's, Nfld.....	63	26,907	4,583	123.3	.44	492	13.2	
St. Thomas.....	68	10,814	4,536	49.1	.17	461	5.0	
Sarnia.....	2	21,777	5,820	126.7	.45	674	14.7	
Saskatoon.....	51	38,763	4,736	183.6	.65	538	20.8	

Note: Taxable returns only are included in the data shown for cities on this page. For further information see Table 5.

*Taxable Returns by 88 Selected Cities - 1965*

Cities Arranged Alphabetically and Showing Position in order of Average Income	RANK	NUMBER	INCOME			TOTAL TAX		
			Aver- age Income	Total Income (In Millions)	Per Cent of Grand Total	Aver- age Tax	Total Tax (In Millions)	Per Cent of Grand Total
			\$	\$		\$	\$	
Sault Ste. Marie.....	7	25,130	5,452	137.0	.48	607	15.3	.53
Shawinigan.....	38	10,542	4,908	51.7	.18	269	2.8	.10
Sherbrooke.....	73	24,329	4,457	108.5	.38	270	6.6	.23
Stratford.....	69	10,449	4,527	47.3	.17	485	5.1	.18
Sudbury—Copper Cliff.....	15	37,068	5,175	191.8	.68	555	20.6	.71
Sydney—Glace Bay.....	79	24,987	4,346	108.6	.38	359	9.0	.31
Thetford Mines.....	36	5,608	4,938	27.7	.10	282	1.6	.05
Timmins.....	52	12,319	4,735	58.3	.21	474	5.8	.20
Toronto.....	12	809,769	5,321	4,309.2	15.20	694	562.2	19.52
Trail—Rossland.....	4	6,627	5,610	37.2	.13	634	4.2	.15
Trois-Rivières.....	55	18,236	4,687	85.5	.30	278	5.1	.18
Turo.....	78	5,442	4,367	23.8	.08	431	2.3	.08
Valleyfield.....	82	8,954	4,232	37.9	.13	222	2.0	.07
Vancouver.....	10	274,145	5,354	1,467.9	5.18	661	181.1	6.29
Victoria.....	26	56,744	5,032	285.6	1.01	555	31.5	1.09
Velland.....	23	15,272	5,058	77.2	.27	564	8.6	.30
Whitby.....	8	6,294	5,406	34.0	.12	614	3.9	.13
Windsor.....	5	68,822	5,531	380.7	1.34	644	44.3	1.54
Winnipeg.....	49	179,475	4,762	854.7	3.02	546	98.1	3.41
Woodstock.....	56	10,824	4,686	50.7	.18	504	5.5	.19
SPECIFIED CITIES.....		4,020,898	5,101	20,511.0	72.37	543	2,184.5	75.87

Note: Taxable returns only are included in the data shown for cities on this page. For further information see Table 5.

## SUMMARY TABLE 2

*Taxable Returns by Income Classes - 1965*

INCOME CLASS BASED ON TOTAL INCOME		NUMBER	INCOME			Taxable Income	TOTAL TAX			Effective Rate on Total Income	Effective Rate on Taxable Income
			Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative		Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative		
			\$			\$	\$				
Under \$1,100.....		39,789	23.5	.08	.08	12.3	2.4	.08	.08		
\$ 1,100 to 1,200.....		63,000	72.7	.26	.34	4.7	.7	.02	.10	.90	14.0
1,200 to 1,300.....		72,133	90.2	.32	.66	11.8	1.6	.06	.16	1.76	13.4
1,300 to 1,400.....		67,662	91.4	.32	.98	17.2	2.3	.08	.24	2.50	13.3
1,400 to 1,500.....		73,343	106.4	.38	1.36	24.7	3.3	.11	.35	3.08	13.2
1,500 to 1,600.....		70,611	109.3	.39	1.75	30.2	4.0	.14	.49	3.66	13.2
1,600 to 1,700.....		76,830	126.7	.45	2.20	36.6	4.8	.17	.66	3.80	13.1
1,700 to 1,800.....		76,711	134.3	.47	2.67	42.4	5.6	.19	.85	4.17	13.2
1,800 to 1,900.....		79,024	146.2	.52	3.19	50.4	6.6	.23	1.08	4.50	13.0
1,900 to 2,000.....		76,032	148.3	.52	3.71	55.6	7.3	.25	1.33	4.91	13.0
2,000 to 2,100.....		81,871	167.8	.59	4.30	66.3	8.7	.30	1.63	5.19	13.1
2,100 to 2,200.....		86,573	186.2	.66	4.96	73.8	9.7	.34	1.97	5.22	13.1
2,200 to 2,300.....		87,539	197.2	.70	5.66	79.5	10.7	.37	2.34	5.40	13.4
2,300 to 2,400.....		87,725	206.3	.73	6.39	89.3	12.0	.42	2.76	5.83	13.4
2,400 to 2,500.....		91,419	224.1	.79	7.18	95.9	13.1	.46	3.22	5.84	13.6
2,500 to 2,600.....		95,755	244.4	.86	8.04	110.7	15.3	.53	3.75	6.25	13.8
2,600 to 2,700.....		97,950	259.6	.92	8.96	118.8	16.4	.57	4.32	6.31	13.8
2,700 to 2,800.....		100,274	275.8	.97	9.93	126.5	17.6	.61	4.93	6.36	13.8
2,800 to 2,900.....		102,910	293.4	1.04	10.97	137.7	19.1	.66	5.59	6.52	13.8
2,900 to 3,000.....		100,905	297.9	1.05	12.02	143.0	20.0	.70	6.29	6.72	14.0
3,000 to 3,100.....		105,417	321.7	1.14	13.16	152.2	21.5	.75	7.04	6.68	14.1
3,100 to 3,200.....		101,876	321.3	1.13	14.29	151.9	21.2	.74	7.78	6.60	13.9
3,200 to 3,300.....		98,890	321.5	1.13	15.42	156.8	22.3	.77	8.55	6.93	14.2
3,300 to 3,400.....		100,336	336.5	1.19	16.61	162.3	23.3	.81	9.36	6.93	14.3
3,400 to 3,500.....		100,531	347.1	1.22	17.83	169.6	24.4	.85	10.21	7.04	14.4
3,500 to 3,600.....		96,813	343.9	1.21	19.04	169.1	24.6	.85	11.06	7.15	14.5
3,600 to 3,700.....		98,047	358.2	1.26	20.30	175.2	25.7	.89	11.95	7.16	14.6
3,700 to 3,800.....		95,485	358.6	1.27	21.57	178.3	26.3	.91	12.86	7.33	14.7
3,800 to 3,900.....		97,611	376.2	1.33	22.90	186.8	27.7	.96	13.82	7.35	14.8
3,900 to 4,000.....		104,009	411.1	1.45	24.35	205.3	30.4	1.06	14.88	7.39	14.8
4,000 to 4,100.....		101,304	410.7	1.45	25.80	206.1	30.7	1.06	15.94	7.46	14.8
4,100 to 4,200.....		98,476	408.9	1.44	27.24	208.2	31.4	1.09	17.03	7.68	15.0
4,200 to 4,300.....		101,484	431.6	1.52	28.76	217.8	33.0	1.15	18.18	7.64	15.1
4,300 to 4,400.....		97,480	424.5	1.50	30.26	218.8	33.0	1.15	19.33	7.76	15.0
4,400 to 4,500.....		91,241	406.4	1.43	31.69	209.3	31.6	1.10	20.43	7.77	15.0
4,500 to 4,600.....		96,406	439.0	1.55	33.24	227.8	34.5	1.20	21.63	7.86	15.1
4,600 to 4,700.....		90,565	421.5	1.49	34.73	218.8	33.3	1.16	22.79	7.91	15.2
4,700 to 4,800.....		85,586	407.2	1.44	36.17	215.7	32.7	1.14	23.93	8.03	15.1
4,800 to 4,900.....		94,172	457.2	1.61	37.78	243.2	37.5	1.30	25.23	8.20	15.4
4,900 to 5,000.....		88,871	440.4	1.55	39.33	232.6	35.7	1.24	26.47	8.10	15.3
5,000 to 5,500.....		421,586	2,212.6	7.81	47.14	1,199.1	186.7	6.49	32.96	8.43	15.5
5,500 to 6,000.....		352,236	2,024.1	7.14	54.28	1,138.2	180.2	6.26	39.22	8.90	15.8
6,000 to 6,500.....		285,622	1,784.1	6.29	60.57	1,039.6	166.8	5.79	45.01	9.34	16.0
6,500 to 7,000.....		221,614	1,494.7	5.27	65.84	901.1	146.6	5.09	50.10	9.81	16.2
7,000 to 7,500.....		170,983	1,238.8	4.37	70.21	767.6	125.1	4.34	54.44	10.09	16.2
7,500 to 8,000.....		126,411	979.9	3.46	73.67	624.4	103.0	3.58	58.02	10.51	16.4
8,000 to 8,500.....		98,400	811.9	2.86	76.53	531.0	88.7	3.08	61.10	10.92	16.7
8,500 to 9,000.....		75,465	660.9	2.33	78.86	439.8	74.0	2.57	63.67	11.20	16.8
9,000 to 9,500.....		59,657	552.3	1.95	80.81	376.3	64.1	2.23	65.90	11.60	17.0
9,500 to 10,000.....		48,141	469.9	1.66	82.47	323.5	55.6	1.93	67.83	11.82	17.1
10,000 to 15,000.....		191,656	2,273.9	8.02	90.49	1,665.6	306.3	10.64	78.47	13.47	18.3
15,000 to 20,000.....		50,740	871.8	3.08	93.57	686.4	147.0	5.10	83.57	16.86	21.4
20,000 to 25,000.....		21,504	481.2	1.70	95.27	392.4	96.7	3.36	86.93	20.10	24.6
25,000 to 50,000.....		26,612	885.2	3.12	98.39	756.1	222.8	7.74	94.67	25.16	29.4
50,000 to 100,000.....		4,808	317.5	1.12	99.51	284.6	102.2	3.55	98.22	32.17	35.4
100,000 to 200,000.....		741	98.9	.35	99.86	89.3	35.8	1.24	99.46	36.24	40.1
200,000 and over.....		110	38.9	.14	100.00	35.6	15.6	.54	100.00	40.21	43.5
TOTAL.....		5,728,942	28,341.8	100.00	100.00	16,483.8	2,879.3	100.00	100.00	10.16	17.1

Note: For further information see Tables 2, 8, 11, 13.



SUMMARY TABLE 3

*Taxable Returns by Occupation - 1965*

OCCUPATION	NUMBER	INCOME			TOTAL TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
		\$	\$		\$	\$	
Doctors & Surgeons.....	15,410	23,229	358.0	1.26	5,497	84.7	2.94
Engineers & Architects.....	2,767	19,278	53.3	.19	4,160	11.5	.40
Lawyers & Notaries.....	8,374	19,191	160.7	.57	4,419	37.0	1.29
Dentists.....	5,357	15,693	84.1	.30	3,093	16.6	.58
Accountants.....	5,184	13,447	69.7	.25	2,459	12.7	.44
Salesmen.....	66,135	7,097	469.8	1.66	868	57.4	1.99
Investors.....	130,109	6,840	890.0	3.13	885	115.2	4.00
Entertainers & Artists.....	5,241	6,178	32.4	.11	768	4.0	.14
Other Professionals.....	9,801	5,998	58.8	.21	749	7.3	.26
Business Proprietors (See below).....	233,670	5,973	1,395.7	4.92	665	155.4	5.40
Fishermen.....	5,476	5,475	30.0	.11	615	3.4	.12
Property Owners.....	45,627	5,473	249.7	.88	669	30.5	1.06
Farmers.....	119,511	5,126	612.6	2.16	507	60.6	2.10
Employees (See below).....	4,978,382	4,729	23,545.0	83.08	454	2,260.6	78.51
Unclassified.....	6,129	3,781	23.2	.08	394	2.4	.08
Pensioners.....	91,719	3,367	308.8	1.09	217	19.9	.69
<b>TOTAL.....</b>	<b>5,728,942</b>	<b>4,947</b>	<b>28,341.8</b>	<b>100.00</b>	<b>503</b>	<b>2,879.3</b>	<b>100.00</b>
<b>Proprietors:</b>		\$	\$		\$	\$	
Finance.....	1,245	18,312	22.8	.08	5,161	6.4	.22
Insurance Agents.....	3,749	9,280	34.8	.12	1,378	5.2	.18
Real Estate.....	3,045	8,635	26.3	.09	1,271	3.9	.13
Wholesale Trade.....	10,100	7,837	79.2	.28	1,080	10.9	.38
Manufacturing.....	11,348	6,542	74.2	.26	782	8.9	.31
Business Service.....	2,263	6,402	14.5	.05	792	1.8	.06
Retail Trade.....	85,603	6,204	531.1	1.87	670	57.3	1.99
Forestry.....	2,773	6,066	16.8	.06	669	1.9	.06
Recreation Services.....	2,223	5,934	13.2	.05	750	1.7	.06
Construction.....	34,914	5,846	204.1	.72	595	20.8	.72
Other Business.....	2,645	5,543	14.7	.05	583	1.5	.05
Public Utilities.....	19,422	4,994	97.0	.34	458	8.9	.31
Other Services.....	54,340	4,913	267.0	.94	484	26.3	.91
<b>TOTAL.....</b>	<b>233,670</b>	<b>5,973</b>	<b>1,395.7</b>	<b>4.92</b>	<b>665</b>	<b>155.4</b>	<b>5.40</b>
<b>Employees:</b>		\$	\$		\$	\$	
Teachers & Professors.....	215,417	5,401	1,163.7	4.11	571	123.1	4.27
Federal Government.....	214,859	5,114	1,098.8	3.88	474	101.9	3.54
Provincial Governments.....	237,574	4,942	1,174.2	4.14	448	106.4	3.70
Municipal Governments.....	196,860	4,941	972.7	3.43	419	82.4	2.86
Business Enterprises.....	3,714,925	4,772	17,729.3	62.56	465	1,728.6	60.03
Institutions.....	313,757	3,540	1,110.8	3.92	298	93.6	3.25
Unclassified.....	84,990	3,475	295.4	1.04	290	24.7	.86
<b>TOTAL.....</b>	<b>4,978,382</b>	<b>4,729</b>	<b>23,545.0</b>	<b>83.08</b>	<b>454</b>	<b>2,260.6</b>	<b>78.51</b>

Note: For further information see Tables 3, 9, 12, 13.

## SUMMARY TABLE 4

*Taxable Returns by Age and Sex - 1965*

AGE GROUP	NUMBER	INCOME			TOTAL TAX		
		Average	Total	Per	Average	Total	P
		Income	Income	Cent	Tax	Tax	Ce
			(In	of		(In	Gran
			Millions)	Grand		Millions)	Total
				Total			
All Taxpayers		\$	\$		\$	\$	
Under 25.....	1,115,688	2,994	3,340.6	11.79	245	273.1	9.
25 — 29.....	653,932	4,459	2,916.3	10.29	408	267.0	9.
30 — 34.....	596,428	5,322	3,174.3	11.20	502	299.2	10.
35 — 39.....	612,231	5,689	3,483.1	12.29	568	347.4	12.
40 — 44.....	607,288	5,810	3,528.5	12.45	604	366.9	12.
45 — 49.....	514,248	5,802	2,983.7	10.53	625	321.3	11.
50 — 54.....	469,930	5,744	2,699.4	9.52	652	306.2	10.
55 — 59.....	376,532	5,699	2,145.9	7.57	667	251.3	8.
60 — 64.....	272,403	5,490	1,495.5	5.28	648	176.6	6.
65 — 69.....	146,914	5,322	782.0	2.76	560	82.3	2.
70 & over.....	188,067	4,987	938.0	3.31	524	98.5	3.
Total Stating Age.....	5,553,661	4,949	27,487.3	96.99	502	2,789.8	96.
GRAND TOTAL.....	5,728,942	4,947	28,341.8	100.00	503	2,879.3	100.
Males		\$	\$		\$	\$	
Under 25.....	664,104	3,297	2,190.1	9.54	282	187.2	7.
25 — 29.....	475,743	4,948	2,354.4	10.25	456	216.8	9.
30 — 34.....	465,668	5,894	2,744.7	11.95	560	260.8	10.
35 — 39.....	466,635	6,425	2,998.6	13.06	652	304.1	12.
40 — 44.....	445,090	6,704	2,984.3	13.00	714	317.9	13.
45 — 49.....	373,371	6,694	2,499.7	10.89	741	276.7	11.
50 — 54.....	340,795	6,583	2,243.6	9.77	773	263.4	10.
55 — 59.....	275,023	6,424	1,766.9	7.70	778	213.9	8.
60 — 64.....	205,198	6,084	1,248.5	5.44	742	152.2	6.
65 — 69.....	109,771	5,754	631.6	2.75	629	69.1	2.
70 & over.....	120,019	5,321	638.7	2.78	602	72.3	3.
Total Stating Age.....	3,941,417	5,658	22,301.1	97.13	592	2,334.3	97.
GRAND TOTAL.....	4,056,999	5,659	22,960.7	100.00	593	2,405.3	100.
Females		\$	\$		\$	\$	
Under 25.....	451,584	2,547	1,150.5	21.38	190	85.9	18.
25 — 29.....	178,189	3,153	561.9	10.44	282	50.2	10.
30 — 34.....	130,760	3,285	429.6	7.98	294	38.4	8.
35 — 39.....	145,596	3,328	484.6	9.01	298	43.4	9.
40 — 44.....	162,198	3,355	544.2	10.11	302	49.0	10.
45 — 49.....	140,877	3,436	484.1	9.00	317	44.6	9.
50 — 54.....	129,135	3,529	455.7	8.47	331	42.8	9.
55 — 59.....	101,509	3,733	379.0	7.04	369	37.4	7.
60 — 64.....	67,205	3,676	247.1	4.59	362	24.3	5.
65 — 69.....	37,143	4,047	150.3	2.79	357	13.3	2.
70 & over.....	68,048	4,399	299.3	5.56	385	26.2	5.
Total Stating Age.....	1,612,244	3,216	5,186.3	96.38	283	455.5	96.
GRAND TOTAL.....	1,671,943	3,218	5,381.1	100.00	284	474.0	100.

Note: For further information see: Tables 4, 11, 12.

## **Basic Tables of Individual Statistics**

Negative figures are indicated by a minus sign (—) following the figure.

Money figures may not add to total due to rounding.

A blank in a column of money figures indicates nil or too small to be expressed (Under \$500).





TABLE 1

*General Statement by Province*1965 TAXATION YEAR  
(All money figures in millions of dollars)

	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income (1)	Total Tax Payable	Federal Income Tax Payable	Provincial Income Tax Payable	Old Age Security Tax Payable
		\$	\$	\$	\$	\$	\$	\$
<b>Taxable Returns</b>								
Newfoundland.....	75,042	330.5	168.4	162.2	30.4	20.1	5.6	4.7
Prince Edward Island....	15,642	63.4	31.8	31.6	5.8	3.8	1.1	.9
Nova Scotia.....	162,050	701.6	343.2	358.6	66.1	43.3	12.2	10.6
New Brunswick.....	121,795	516.6	257.6	259.1	47.5	31.1	8.7	7.7
Quebec.....	1,488,454	7,200.4	3,192.7	4,010.3	475.7	365.2		110.5
Ontario.....	2,359,512	12,102.2	4,770.5	7,334.1	1,425.0	959.7	270.4	194.9
Manitoba.....	260,326	1,192.8	533.5	659.5	129.2	81.7	28.4	19.1
Saskatchewan.....	228,420	1,075.6	485.2	590.6	115.3	72.6	26.0	16.7
Alberta.....	392,430	1,896.6	802.3	1,094.6	205.0	136.3	38.3	30.3
British Columbia.....	605,814	3,154.1	1,246.9	1,907.6	361.3	241.9	68.3	51.1
Territories & Non-Res....	19,457	108.1	32.9	75.6	18.0	15.1	1.4	1.5
CANADA.....	5,728,942	28,341.8	11,865.1	16,483.8	2,879.3	1,970.8	460.5	448.0
<b>Non-Taxable Returns</b>								
Newfoundland.....	44,314	59.6	91.6					
Prince Edward Island....	7,556	10.3	14.7					
Nova Scotia.....	62,055	82.3	120.4					
New Brunswick.....	54,743	70.5	105.7					
Quebec.....	378,206	477.0	712.0					
Ontario.....	483,875	536.8	818.2					
Manitoba.....	77,727	95.0	141.3					
Saskatchewan.....	74,291	105.7	150.9					
Alberta.....	119,413	132.3	224.8					
British Columbia.....	122,740	133.2	208.6					
Territories & Non-Res....	9,298	4.3	11.5					
CANADA.....	1,434,218	1,707.0	2,599.7					
<b>All Returns</b>								
Newfoundland.....	119,356	390.2	260.0					
Prince Edward Island....	23,198	73.7	46.5					
Nova Scotia.....	224,105	783.9	463.6					
New Brunswick.....	176,538	587.1	363.4					
Quebec.....	1,866,660	7,677.4	3,904.7					
Ontario.....	2,843,387	12,639.0	5,588.7					
Manitoba.....	338,053	1,287.7	674.8					
Saskatchewan.....	302,711	1,181.2	636.1					
Alberta.....	511,843	2,028.9	1,027.1					
British Columbia.....	728,554	3,287.2	1,455.5					
Territories & Non-Res....	28,755	112.4	44.4					
CANADA.....	7,163,160	30,048.8	14,464.9					

NOTE: This table shows the most significant income and tax statistics by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxpayer was located on 31st December 1965, as reported on the front of the T1 return. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Territories and Non-residents". In all other provincial tables, the allocation is on the basis of the taxpayer's address at the time of filing. The amounts of Federal Tax Payable, Provincial Tax Payable, and Old Age Security Tax Payable are as assessed. Money figures in this table are in millions of dollars, while all other tables have the amounts of money expressed in thousands of dollars.

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances.

TABLE 2

*All Returns by Income Classes*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300
NOTE: In this table all returns are classified according to the size of the total income assessed, taxable on the upper portion of the page, non-taxable on the lower portion. The class marked \$1000 to \$1100 includes all returns with total incomes of \$1000 or more up to but not including incomes of \$1100. Some returns with less than \$1000 income are taxable which requires an explanation since normally the exemptions are at least \$1100. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions pro-rated to the same period and (3) certain returns which are taxable only in respect of lump sum pension refunds which are excluded from the total income. No taxable income is reported on such returns and the exemptions may exceed the total income recorded.					
The analysis of non-taxable returns is discontinued at the \$4500 level.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate item number.					
Number of Taxable Returns.....	1	34,859	4,930	63,000	72,130
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	16,179	4,895	67,899	83,309
Business Income.....	3	152	23	1,628	2,206
Professional Income.....	4	132		113	199
Commission Income.....	5	72	24	330	475
Farm or Fishing Income.....	6	64	19	767	833
Old Age Pension Income.....	7	5			2
Alimony Received.....	8			60	125
Gross Dividends.....	9	236	6	229	581
Bond and Bank Interest.....	10	570	40	874	1,548
Rental Income.....	11	768	128	227	357
Annuity Income.....	12	10		21	25
Estate Income.....	13	54	13	225	223
Mortgage Interest.....	14	95		238	256
Other Canadian Investment Income	15		1	5	13
Foreign Investment Income.....	16	9	20	25	2
Miscellaneous Income.....	17	9		67	38
Total Income Assessed.....	18	18,353	5,168	72,707	90,191
Exemptions and Deductions					
Personal Exemptions.....	19	9,271	2,530	61,489	70,444
Pension Contributions.....	20	88	36	96	240
Retirement Savings Premiums.....	21				
Standard Deductions.....	22	3,481	491	6,194	6,932
Medical Claims.....	23	6	3	40	190
Charitable Donations.....	24			95	221
Union Dues.....	25	16	5	61	123
Alimony Paid.....	26			28	52
Other Deductions.....	27	99	26	138	257
Total Exemptions and Deductions...	28	12,962	3,092	68,140	78,466
Taxable Income Assessed.....	29	9,988	2,299	4,661	11,835
Tax Payable					
Federal Tax Payable.....	30	1,341	217	418	960
Provincial Tax Payable.....	31	279	45	76	191
Old Age Security Tax Payable.....	32	387	90	160	445
Total Tax Payable.....	33	2,007	352	655	1,596
Basic Tax.....	34	1,842	307	539	1,337
Foreign Tax Credit.....	35	1	2		
Dividend Tax Credit.....	36	27		9	23
Number of Non-Taxable Returns....	1	782,506	93,921	39,956	32,822
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	372,918	80,067	32,112	28,518
Business Income.....	3	17,250	4,366	3,328	1,882
Professional Income.....	4	237	284	436	114
Commission Income.....	5	2,518	898	651	255
Farm or Fishing Income.....	6	24,991	3,756	1,656	2,023
Old Age Pension Income.....	7	7,088	2,982	2,962	3,835
Alimony Received.....	8	475	79	78	8
Gross Dividends.....	9	3,861	515	416	282
Bond and Bank Interest.....	10	10,024	2,664	2,172	1,871
Rental Income.....	11	4,344	1,295	271	565
Annuity Income.....	12	411	133	215	28
Estate Income.....	13	922	241	199	134
Mortgage Interest.....	14	3,552	751	441	311
Other Canadian Investment Income	15	194	23	18	21
Foreign Investment Income.....	16	298	44	7	22
Miscellaneous Income.....	17	2,683	632	747	1,084
Total Income Assessed.....	18	358,596	98,728	45,709	40,964
Exemptions and Deductions					
Personal Exemptions.....	19	385,011	110,473	62,216	57,751
Pension Contributions.....	20	744	268	191	117
Retirement Savings Premiums.....	21	49	7	57	17
Standard Deductions.....	22	78,073	9,307	3,785	3,111
Medical Claims.....	23	725	126	290	340
Charitable Donations.....	24	35	54	105	103
Union Dues.....	25	243	77	82	31
Alimony Paid.....	26	345	4	53	64
Other Deductions.....	27	5,672	1,358	2,333	2,821
Total Exemptions and Deductions...	28	970,895	121,674	69,112	64,36



TABLE 2

*All Returns by Income Classes*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700	\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	\$1,000 to \$2,000	\$2,000 to \$2,100	I T E M
67,662	73,343	70,611	76,830	76,711	79,024	76,032	660,276	81,871	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
84,107	98,249	101,151	112,342	116,371	128,284	128,588	925,194	146,926	2
1,792	2,157	2,150	2,765	2,466	2,893	2,893	20,974	4,184	3
318	367	364	453	482	460	379	3,134	397	4
587	508	388	463	744	422	712	4,652	353	5
795	1,177	1,232	1,241	1,747	1,363	1,997	11,171	1,836	6
91	20	18	3,122	3,540	4,493	4,674	15,869	4,938	7
604	78	77	120	96	24	90	761	37	8
1,651	553	818	886	1,202	1,178	1,124	7,181	1,481	9
410	2,090	1,838	3,158	4,748	3,994	4,226	24,164	4,568	10
62	586	427	428	615	819	1,341	5,338	917	11
214	32	106	86	132	140	228	833	173	12
567	92	292	469	522	428	424	2,903	705	13
88	324	336	659	1,056	1,056	750	5,242	790	14
136	61	37	55	94	32	86	384	24	15
	24	33	54	31	75	101	454	81	16
	43	77	407	468	519	704	2,458	373	17
91,422	106,360	109,344	126,707	134,315	146,179	148,317	1,030,711	167,782	18
66,491	72,593	69,987	79,620	81,015	84,222	81,645	670,036	89,294	19
288	357	373	442	464	628	602	3,534	710	20
4	10	11	15	7	18	25	90	76	21
6,407	6,789	6,496	7,037	6,767	6,955	6,651	60,720	7,065	22
353	600	584	639	835	916	1,049	5,210	1,288	23
270	435	501	592	832	951	939	4,836	1,177	24
139	177	180	209	251	317	267	1,729	367	25
2	14		9	40	22	44	211	57	26
471	791	1,073	1,671	1,762	1,891	1,515	9,595	1,573	27
74,425	81,767	79,204	90,236	91,974	95,918	92,738	755,961	101,607	28
17,205	24,716	30,218	36,576	42,396	50,359	55,639	275,908	66,328	29
1,345	1,910	2,316	2,780	3,233	3,763	4,155	21,098	4,972	30
288	418	508	616	714	839	943	4,639	1,128	31
658	956	1,179	1,428	1,663	1,977	2,189	10,744	2,616	32
2,290	3,284	4,003	4,824	5,610	6,579	7,287	36,481	8,715	33
1,885	2,734	3,331	4,019	4,700	5,476	6,050	30,377	7,245	34
4	2		3		5	8	23	5	35
30	38	55	65	84	99	108	511	157	36
32,438	31,905	31,314	26,508	23,122	25,506	26,784	364,276	30,715	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
28,486	28,198	26,242	27,136	26,501	28,956	32,334	338,549	37,747	2
2,351	2,048	2,616	2,938	3,146	4,268	5,725	32,668	8,799	3
150	228	175	138	3	121	129	1,776	254	4
305	442	329	591	296	456	436	4,660	633	5
2,650	4,077	4,374	4,357	4,595	6,539	7,866	41,894	9,411	6
4,546	4,565	6,703	3,721	2,029	2,757	1,857	35,960	1,572	7
62	97	127	189	143	54	106	943	101	8
334	674	684	479	244	329	344	4,302	251	9
2,323	2,876	3,184	2,117	1,539	1,525	1,631	21,903	1,752	10
991	947	1,767	898	821	717	903	9,177	1,448	11
72	140	380	166	114	140	36	1,424	35	12
106	214	140	58	136	418	69	1,715	114	13
710	696	963	319	481	600	624	5,899	623	14
52	45	9	67	40	51	16	345	28	15
27	40	2	36	15	45	2	240	64	16
638	1,001	844	462	347	312	205	6,271	212	17
43,803	46,288	48,539	43,670	40,451	47,287	52,284	507,726	63,043	18
58,608	59,667	61,611	57,043	53,009	58,533	62,061	640,975	72,424	19
154	102	57	86	104	130	136	1,343	237	20
11	24	16		13	24		164	11	21
3,113	3,062	2,953	2,384	2,136	2,314	2,499	34,663	2,925	22
247	199	770	523	442	969	435	4,341	304	23
89	115	167	227	147	159	197	1,362	142	24
44	85	80	38	22	17	41	526	27	25
22	95	20	10	49	24	48	390	75	26
3,215	2,286	1,443	528	509	535	426	15,452	309	27
65,502	65,634	67,117	60,840	56,430	62,704	65,843	699,216	76,453	28

TABLE 2

*All Returns by Income Classes*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	\$2,100 to \$2,200	\$2,200 to \$2,300	\$2,300 to \$2,400	\$2,400 to \$2,500
NOTE: In this table all returns are classified according to the size of the total income assessed, taxable on the upper portion of the page, non-taxable on the lower portion. The class marked \$1000 to \$1100 includes all returns with total incomes of \$1000 or more up to but not including incomes of \$1100. Some returns with less than \$1000 income are taxable which requires an explanation since normally the exemptions are at least \$1100. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions pro-rated to the same period and (3) certain returns which are taxable only in respect of lump sum pension refunds which are excluded from the total income. No taxable income is reported on such returns and the exemptions may exceed the total income recorded.					
The analysis of non-taxable returns is discontinued at the \$4500 level.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate item number.					
Number of Taxable Returns.....	1	86,573	87,539	87,725	91,411
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	162,383	169,452	182,236	195,265
Business Income.....	3	4,983	5,741	4,494	6,083
Professional Income.....	4	394	724	517	689
Commission Income.....	5	1,432	758	1,363	1,562
Farm or Fishing Income.....	6	2,642	2,452	3,473	3,155
Old Age Pension Income.....	7	4,745	5,402	4,426	4,884
Alimony Received.....	8	149	340	157	338
Gross Dividends.....	9	1,533	1,764	1,775	1,545
Bond and Bank Interest.....	10	4,368	6,163	4,819	6,572
Rental Income.....	11	919	1,154	648	1,078
Annuity Income.....	12	170	290	164	197
Estate Income.....	13	733	682	529	639
Mortgage Interest.....	14	1,275	1,542	1,237	1,057
Other Canadian Investment Income	15	15	7	65	19
Foreign Investment Income.....	16	37	130	144	172
Miscellaneous Income.....	17	388	564	273	822
Total Income Assessed.....	18	186,165	197,167	206,319	224,074
Exemptions and Deductions					
Personal Exemptions.....	19	99,686	105,008	103,727	113,663
Pension Contributions.....	20	883	1,079	1,103	1,365
Retirement Savings Premiums.....	21	35	68	77	37
Standard Deductions.....	22	7,497	7,628	7,380	7,554
Medical Claims.....	23	1,243	1,348	1,374	1,722
Charitable Donations.....	24	1,221	1,119	1,574	1,909
Union Dues.....	25	372	366	401	490
Alimony Paid.....	26	30	37	168	71
Other Deductions.....	27	1,459	1,157	1,343	1,321
Total Exemptions and Deductions...	28	112,426	117,810	117,146	128,132
Taxable Income Assessed.....	29	73,786	79,476	89,327	95,937
Tax Payable					
Federal Tax Payable.....	30	5,574	6,124	6,935	7,563
Provincial Tax Payable.....	31	1,250	1,403	1,583	1,750
Old Age Security Tax Payable.....	32	2,911	3,138	3,530	3,793
Total Tax Payable.....	33	9,735	10,665	12,049	13,106
Basic Tax.....	34	8,155	8,903	10,123	11,006
Foreign Tax Credit.....	35	3	6	12	12
Dividend Tax Credit.....	36	147	189	185	189
Number of Non-Taxable Returns....	1	22,373	20,980	20,441	19,282
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	27,631	29,508	28,682	26,523
Business Income.....	3	5,984	5,184	6,436	6,079
Professional Income.....	4	278	63	168	224
Commission Income.....	5	885	520	712	662
Farm or Fishing Income.....	6	7,606	6,494	7,577	8,053
Old Age Pension Income.....	7	1,851	1,643	1,525	2,109
Alimony Received.....	8	99	80	55	31
Gross Dividends.....	9	182	235	132	422
Bond and Bank Interest.....	10	1,812	1,600	1,258	1,686
Rental Income.....	11	969	738	634	835
Annuity Income.....	12	65	206	123	121
Estate Income.....	13	123	161	98	49
Mortgage Interest.....	14	415	418	380	318
Other Canadian Investment Income	15	51	32	15	31
Foreign Investment Income.....	16	1	4	12	9
Miscellaneous Income.....	17	86	277	229	101
Total Income Assessed.....	18	48,038	47,163	48,034	47,253
Exemptions and Deductions					
Personal Exemptions.....	19	55,910	54,174	53,939	52,012
Pension Contributions.....	20	190	100	141	147
Retirement Savings Premiums.....	21		9	21	1
Standard Deductions.....	22	1,995	1,893	1,883	1,715
Medical Claims.....	23	597	900	506	964
Charitable Donations.....	24	255	225	163	225
Union Dues.....	25	45	58	27	32
Alimony Paid.....	26	24	1	27	10
Other Deductions.....	27	434	303	322	374
Total Exemptions and Deductions...	28	59,450	57,661	57,028	55,475

TABLE 2

*All Returns by Income Classes*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	\$2,000 to \$3,000	\$3,000 to \$3,100	\$3,100 to \$3,200	\$3,200 to \$3,300	I T E M
95,755	97,950	100,274	102,910	100,905	932,921	105,417	101,876	98,890	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
216,645	228,381	241,553	258,904	263,536	2,065,282	286,467	283,918	287,534	2
5,763	7,946	9,449	9,204	8,884	66,732	11,840	11,039	11,612	3
631	1,196	816	1,301	979	7,642	865	1,187	781	4
1,689	1,798	1,775	1,378	1,883	13,990	2,282	2,388	2,210	5
3,546	3,659	4,835	5,328	4,482	35,407	6,330	7,420	5,113	6
4,892	4,772	4,942	4,594	4,898	48,493	3,821	3,626	3,579	7
270	221	437	377	351	2,677	310	394	184	8
1,866	1,897	1,989	2,285	2,053	18,189	1,760	1,985	1,483	9
5,352	5,765	5,817	5,708	6,829	55,962	4,797	5,387	5,199	10
1,193	736	1,023	1,419	971	10,058	1,157	1,044	1,102	11
206	243	234	288	259	2,224	207	181	223	12
697	771	676	780	553	6,764	403	500	577	13
1,040	1,495	1,434	1,182	1,469	12,521	1,037	1,759	1,367	14
75	17	163	125	197	706	70	86	36	15
75	166	156	120	169	1,251	142	51	56	16
415	552	483	444	408	4,726	242	384	484	17
244,355	259,615	275,786	293,438	297,922	2,352,625	321,728	321,347	321,541	18
118,722	125,385	132,948	138,283	136,731	1,163,448	150,905	150,291	146,012	19
1,782	1,838	2,184	2,498	2,860	16,302	3,106	3,239	3,851	20
40	41	37	90	44	546	72	63	124	21
8,075	8,057	8,368	8,452	8,200	78,276	8,546	8,127	7,982	22
1,622	1,651	1,982	1,945	2,329	16,504	2,261	2,537	2,232	23
1,755	2,094	1,946	2,318	2,484	17,597	2,620	2,606	2,535	24
544	566	610	723	701	5,141	763	813	834	25
75	74	107	56	68	742	68	135	75	26
1,177	1,225	1,092	1,398	1,523	13,267	1,409	1,663	1,176	27
133,794	140,931	149,274	155,763	154,940	1,311,823	169,752	169,474	164,821	28
110,697	118,763	126,516	137,672	143,017	1,041,519	152,218	151,892	156,750	29
8,858	9,530	10,211	11,158	11,710	82,636	12,579	12,444	13,109	30
2,048	2,170	2,344	2,516	2,655	18,848	2,875	2,746	2,970	31
4,383	4,704	5,010	5,460	5,675	41,218	6,039	6,025	6,225	32
15,289	16,404	17,565	19,134	20,040	142,701	21,493	21,215	22,304	33
12,906	13,976	14,946	16,430	17,202	120,893	18,498	18,487	19,303	34
4	11	14	4	5	76	12	18	7	35
236	227	246	266	251	2,093	237	270	214	36
20,350	19,485	12,330	13,147	14,147	193,250	8,772	10,088	7,828	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
29,982	31,520	20,553	24,442	24,528	281,118	16,921	20,009	14,491	2
6,774	8,530	5,667	4,684	7,870	66,006	4,379	4,074	4,716	3
238	360	394	314	301	2,595	266	136	280	4
995	674	814	822	689	7,406	727	595	599	5
7,610	8,044	4,410	5,627	6,022	70,853	3,586	6,202	4,524	6
2,021	814	651	612	565	13,363	203	185	131	7
217	47	30	30	95	756			88	8
210	433	104	193	245	2,407	120	105	58	9
1,766	815	677	240	384	11,989	248	119	191	10
1,249	16	208	335	404	6,836	154	275	84	11
39	79	47	35	142	892	3	35	8	12
133	60	45	16	98	897	31	4	25	13
533	377	442	182	132	3,819	34	143	230	14
5	73	16	12	12	274	12	11	9	15
54	44	12	9	2	209	1			16
221	209	92	110	247	1,784	125	24	41	17
52,046	52,095	34,132	37,662	41,736	471,204	26,810	31,917	25,472	18
56,082	54,263	35,806	40,183	43,497	518,289	27,947	33,190	26,013	19
182	250	195	201	190	1,833	168	145	140	20
11	1	32	14	11	110	1	4	2	21
1,863	1,679	985	1,108	1,235	17,281	723	855	696	22
661	1,125	680	730	941	7,408	602	412	283	23
153	267	319	286	208	2,241	199	245	155	24
33	43	33	31	37	364	53	10	21	25
38	9	7	34	82	307	1		60	26
369	695	433	589	259	4,085	161	217	432	27
59,392	58,332	38,489	43,175	46,459	551,919	29,855	35,079	27,801	28



TABLE 2

*All Returns by Income Classes*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	\$3,300 to \$3,400	\$3,400 to \$3,500	\$3,500 to \$3,600	\$3,600 to \$3,700
NOTE: In this table all returns are classified according to the size of the total income assessed, taxable on the upper portion of the page, non-taxable on the lower portion. The class marked \$1000 to \$1100 includes all returns with total incomes of \$1000 or more up to but not including incomes of \$1100. Some returns with less than \$1000 income are taxable which requires an explanation since normally the exemptions are at least \$1100. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions pro-rated to the same period and (3) certain returns which are taxable only in respect of lump sum pension refunds which are excluded from the total income. No taxable income is reported on such returns and the exemptions may exceed the total income recorded.					
The analysis of non-taxable returns is discontinued at the \$4500 level.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate item number.					
Number of Taxable Returns.....	1	100,336	100,531	96,813	98,041
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	299,136	308,435	304,080	319,117
Business Income.....	3	12,487	11,896	13,114	12,279
Professional Income.....	4	911	1,289	1,357	986
Commission Income.....	5	3,103	2,827	3,848	2,909
Farm or Fishing Income.....	6	5,525	7,673	6,763	7,655
Old Age Pension Income.....	7	3,239	3,506	3,054	3,364
Alimony Received.....	8	597	308	356	288
Gross Dividends.....	9	2,241	2,476	2,081	2,407
Bond and Bank Interest.....	10	5,100	4,952	5,377	5,321
Rental Income.....	11	989	730	1,065	1,005
Annuity Income.....	12	302	203	240	126
Estate Income.....	13	697	626	495	543
Mortgage Interest.....	14	1,614	1,686	1,621	1,432
Other Canadian Investment Income	15	95	84	68	35
Foreign Investment Income.....	16	33	102	108	407
Miscellaneous Income.....	17	462	317	252	369
Total Income Assessed.....	18	336,528	347,110	343,880	358,242
Exemptions and Deductions					
Personal Exemptions.....	19	154,782	157,169	154,977	161,796
Pension Contributions.....	20	3,735	4,158	4,193	4,567
Retirement Savings Premiums.....	21	143	126	164	139
Standard Deductions.....	22	7,980	7,882	7,518	7,569
Medical Claims.....	23	2,506	2,613	2,612	2,855
Charitable Donations.....	24	2,771	3,071	3,077	3,338
Union Dues.....	25	771	896	901	930
Alimony Paid.....	26	87	227	195	228
Other Deductions.....	27	1,440	1,359	1,155	1,657
Total Exemptions and Deductions...	28	174,214	177,501	174,793	183,079
Taxable Income Assessed.....	29	162,318	169,600	169,075	175,152
Tax Payable					
Federal Tax Payable.....	30	13,751	14,424	14,549	15,197
Provincial Tax Payable.....	31	3,149	3,288	3,322	3,525
Old Age Security Tax Payable.....	32	6,445	6,735	6,716	6,954
Total Tax Payable.....	33	23,346	24,448	24,588	25,676
Basic Tax.....	34	20,175	21,204	21,390	22,257
Foreign Tax Credit.....	35	2	17	11	26
Dividend Tax Credit.....	36	288	345	287	338
Number of Non-Taxable Returns....	1	8,012	7,306	6,551	5,474
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	18,075	16,708	14,461	13,352
Business Income.....	3	3,996	3,493	3,962	2,501
Professional Income.....	4	148	72	33	115
Commission Income.....	5	145	372	389	505
Farm or Fishing Income.....	6	3,535	3,637	3,545	2,554
Old Age Pension Income.....	7	158	82	82	75
Alimony Received.....	8		50		
Gross Dividends.....	9	76	127	81	127
Bond and Bank Interest.....	10	373	364	348	215
Rental Income.....	11	73	109	15-	173
Annuity Income.....	12	1			24
Estate Income.....	13	76	15	120	77
Mortgage Interest.....	14	141	104	68	229
Other Canadian Investment Income	15		11	13	2
Foreign Investment Income.....	16	6	4	58	85
Miscellaneous Income.....	17	20	75	85	54
Total Income Assessed.....	18	26,821	25,222	23,231	20,091
Exemptions and Deductions					
Personal Exemptions.....	19	27,908	24,808	23,104	20,005
Pension Contributions.....	20	223	270	163	141
Retirement Savings Premiums.....	21	60	15	19	14
Standard Deductions.....	22	686	585	519	451
Medical Claims.....	23	426	573	520	347
Charitable Donations.....	24	150	179	196	118
Union Dues.....	25	34	29	34	27
Alimony Paid.....	26	42	150		50
Other Deductions.....	27	428	310	419	661
Total Exemptions and Deductions...	28	29,957	26,920	24,973	21,840

TABLE 2

*All Returns by Income Classes*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

\$3,700 to \$3,800	\$3,800 to \$3,900	\$3,900 to \$4,000	\$3,000 to \$4,000	\$4,000 to \$4,100	\$4,100 to \$4,200	\$4,200 to \$4,300	\$4,300 to \$4,400	\$4,400 to \$4,500	I T E M
95,485	97,611	104,009	999,015	101,304	98,476	101,484	97,480	91,241	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
320,586	336,480	371,597	3,117,350	372,394	369,498	392,469	382,587	365,889	2
12,055	13,163	13,108	122,593	12,716	12,993	13,304	15,481	14,026	3
1,428	1,126	1,294	11,224	1,013	426	1,341	1,667	887	4
3,122	3,157	3,643	29,489	3,135	4,460	4,569	4,831	4,773	5
7,277	7,704	6,514	67,974	7,683	7,221	7,527	7,220	8,240	6
2,902	2,596	2,890	32,578	2,260	2,366	2,058	2,172	1,992	7
386	469	306	3,597	431	489	684	540	567	8
2,381	2,495	2,384	21,694	1,937	2,256	2,089	1,704	2,438	9
4,679	5,258	5,408	51,477	5,091	5,057	4,457	5,055	4,580	10
774	990	627	9,482	1,043	882	109	674	523	11
177	217	198	2,074	317	181	160	234	292	12
704	658	1,278	6,481	675	1,087	947	537	809	13
1,534	1,301	1,335	14,687	1,361	1,368	1,403	1,208	1,015	14
17	192	127	808	63	66	149	67	62	15
211	141	184	1,434	200	149	59	168	218	16
363	205	182	3,260	346	376	319	353	86	17
358,598	376,152	411,076	3,496,203	410,664	408,874	431,646	424,501	406,398	18
158,728	166,670	181,553	1,582,884	180,404	176,498	187,016	179,913	172,066	19
5,067	6,049	6,239	44,204	6,378	6,393	7,203	7,570	7,472	20
182	150	273	1,436	218	195	274	186	203	21
7,380	7,512	7,958	78,454	7,654	7,331	7,439	7,240	6,621	22
2,887	2,968	3,055	26,527	3,132	3,246	3,947	3,304	3,480	23
3,130	3,205	3,618	29,970	3,852	3,865	4,215	3,984	3,933	24
1,074	1,138	1,255	9,376	1,304	1,285	1,410	1,406	1,458	25
191	142	220	1,569	137	244	197	270	250	26
1,628	1,474	1,588	14,548	1,539	1,608	2,125	1,766	1,544	27
180,267	189,309	205,759	1,788,969	204,617	200,665	213,827	205,639	197,025	28
178,321	186,836	205,310	1,707,472	206,053	208,209	217,793	218,833	209,350	29
15,599	16,461	18,081	146,195	18,289	18,778	19,792	19,881	19,096	30
3,610	3,797	4,163	33,446	4,192	4,380	4,678	4,588	4,447	31
7,078	7,419	8,157	67,794	8,182	8,244	8,549	8,514	8,057	32
26,288	27,677	30,400	247,435	30,663	31,402	33,018	32,982	31,600	33
22,846	24,124	26,564	214,849	26,895	27,483	28,865	29,254	27,996	34
23	23	16	155	34	34	32	44	12	35
326	357	345	3,006	288	344	317	253	384	36
4,622	4,761	3,881	67,295	3,106	3,295	2,316	2,800	1,729	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
12,102	12,847	9,894	148,861	8,703	9,160	7,475	9,504	5,301	2
2,482	2,294	1,953	33,849	1,471	1,915	835	933	1,053	3
18	138	5	1,210	69	109	27	9	5	4
371	436	306	4,445	349	179	180	248	248	5
2,023	2,270	2,766	34,641	1,648	2,195	1,212	1,359	861	6
41	63	18	1,036	38	19	36	18	41	7
30	26	48	138	114	2				8
341	127	105	797	115	12		4	30	9
107-	8	125	2,428	72	27-	33	62	117	10
	20		879			40	47	1	11
13	92	1	90	62				11	12
28	34	66	454	13	2	4	29	19	13
1		9	1,076	12	128				14
	1		68	8			10	4	15
66	3	21	159	1			2		16
			515						17
17,408	18,357	15,318	230,647	12,675	13,694	9,843	12,226	7,689	18
17,103	18,049	15,247	233,378	12,139	13,208	9,064	11,197	7,120	19
187	269	205	1,911	231	273	161	186	111	20
1	9		126	3	7		97	2	21
403	412	295	5,630	194	269	189	200	133	22
301	345	203	4,011	396	170	135	341	257	23
110	105	145	1,603	170	89	73	104	71	24
24	19	43	294	30	34	20	21	24	25
11	73	9	405	39		26	89		26
165	227	116	3,143	637	177	204	405	187	27
18,305	19,508	16,263	250,501	13,840	14,226	9,872	12,638	7,905	28

TABLE 2

*All Returns by Income Classes*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	\$4,500 to \$4,600	\$4,600 to \$4,700	\$4,700 to \$4,800	\$4,800 to \$4,900
NOTE: In this table all returns are classified according to the size of the total income assessed, taxable on the upper portion of the page, non-taxable on the lower portion. The class marked \$1000 to \$1100 includes all returns with total incomes of \$1000 or more up to but not including incomes of \$1100. Some returns with less than \$1000 income are taxable which requires an explanation since normally the exemptions are at least \$1100. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions pro-rated to the same period and (3) certain returns which are taxable only in respect of lump sum pension refunds which are excluded from the total income. No taxable income is reported on such returns and the exemptions may exceed the total income recorded.					
The analysis of non-taxable returns is discontinued at the \$4500 level.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate item number.					
Number of Taxable Returns.....	1	96,406	90,565	85,586	94,111
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	400,898	381,768	371,093	419,245
Business Income.....	3	12,632	14,976	12,383	13,358
Professional Income.....	4	1,134	1,298	1,345	1,003
Commission Income.....	5	4,476	5,262	5,085	4,714
Farm or Fishing Income.....	6	7,137	6,940	5,584	6,229
Old Age Pension Income.....	7	1,717	1,475	1,677	1,565
Alimony Received.....	8	514	627	283	363
Gross Dividends.....	9	1,949	2,243	2,213	1,991
Bond and Bank Interest.....	10	4,432	4,025	4,320	4,841
Rental Income.....	11	1,074	616	935	1,762
Annuity Income.....	12	239	219	109	180
Estate Income.....	13	568	614	453	674
Mortgage Interest.....	14	1,673	1,175	1,056	842
Other Canadian Investment Income	15	217	12	143	64
Foreign Investment Income.....	16	103	112	202	109
Miscellaneous Income.....	17	269	135	320	210
Total Income Assessed.....	18	439,031	421,497	407,203	457,157
Exemptions and Deductions					
Personal Exemptions.....	19	184,128	177,427	166,249	185,304
Pension Contributions.....	20	8,342	7,940	7,658	9,669
Retirement Savings Premiums.....	21	361	304	207	440
Standard Deductions.....	22	6,868	6,570	6,117	6,702
Medical Claims.....	23	3,415	3,273	3,264	3,755
Charitable Donations.....	24	4,446	3,882	4,062	4,368
Union Dues.....	25	1,641	1,606	1,512	1,758
Alimony Paid.....	26	263	191	336	340
Other Deductions.....	27	1,810	1,569	2,052	2,660
Total Exemptions and Deductions...	28	211,274	202,762	191,457	214,995
Taxable Income Assessed.....	29	227,765	218,754	215,720	243,190
Tax Payable					
Federal Tax Payable.....	30	20,977	20,335	20,061	23,081
Provincial Tax Payable.....	31	4,873	4,771	4,643	5,461
Old Age Security Tax Payable.....	32	8,671	8,238	8,022	8,964
Total Tax Payable.....	33	34,520	33,344	32,726	37,506
Basic Tax.....	34	30,723	29,709	29,482	33,621
Foreign Tax Credit.....	35	16	11	25	16
Dividend Tax Credit.....	36	318	375	336	332
Number of Non-Taxable Returns....	1				
Sources of Income					
Wages and Salaries.....	2				
Business Income.....	3				
Professional Income.....	4				
Commission Income.....	5				
Farm or Fishing Income.....	6				
Old Age Pension Income.....	7				
Alimony Received.....	8				
Gross Dividends.....	9				
Bond and Bank Interest.....	10				
Rental Income.....	11				
Annuity Income.....	12				
Estate Income.....	13				
Mortgage Interest.....	14				
Other Canadian Investment Income	15				
Foreign Investment Income.....	16				
Miscellaneous Income.....	17				
Total Income Assessed.....	18				
Exemptions and Deductions					
Personal Exemptions.....	19				
Pension Contributions.....	20				
Retirement Savings Premiums.....	21				
Standard Deductions.....	22				
Medical Claims.....	23				
Charitable Donations.....	24				
Union Dues.....	25				
Alimony Paid.....	26				
Other Deductions.....	27				
Total Exemptions and Deductions...	28				

*Income Classes Not Shown  
Separately Over \$4,500*



TABLE 2

*All Returns by Income Classes*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

\$4,900 to \$5,000	\$4,000 to \$5,000	\$5,000 to \$5,500	\$5,500 to \$6,000	\$6,000 to \$6,500	\$6,500 to \$7,000	\$7,000 to \$7,500	\$7,500 to \$8,000	\$8,000 to \$8,500	I T E M
88,871	945,585	421,586	352,236	285,622	221,614	170,983	126,411	98,400	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
408,249	3,864,094	2,030,237	1,850,636	1,618,873	1,345,001	1,092,371	861,276	696,194	2
10,451	132,321	61,277	58,607	57,107	48,941	49,936	38,047	38,470	3
1,064	11,178	5,891	6,717	6,893	8,324	8,351	7,223	7,946	4
3,588	44,893	24,730	23,085	24,561	22,745	20,985	19,346	17,358	5
5,463	69,245	32,803	31,275	25,615	24,886	24,301	17,784	17,621	6
1,378	18,664	6,406	4,768	3,890	2,626	2,487	1,839	1,539	7
418	4,918	1,358	1,436	1,432	1,138	363	394	1,119	8
2,326	21,145	10,746	11,766	10,650	10,301	10,896	8,769	9,457	9
4,312	46,169	24,172	19,527	19,336	16,662	15,042	13,322	10,584	10
486	8,103	2,803	4,512	3,814	3,452	3,745	3,555	3,540	11
146	2,077	801	655	812	552	766	488	529	12
1,088	7,452	3,151	3,191	2,728	2,626	3,412	3,009	2,598	13
1,026	12,128	6,353	5,723	5,714	5,173	3,905	3,426	3,539	14
183	1,026	366	742	754	359	567	329	210	15
145	1,465	629	769	924	1,291	657	593	760	16
125	2,539	917	709	948	631	986	492	388	17
440,446	4,247,417	2,212,639	2,024,118	1,784,051	1,494,707	1,238,769	979,895	811,851	18
179,424	1,788,430	876,296	762,243	635,781	505,261	397,127	296,383	232,862	19
9,603	78,228	46,955	44,692	40,396	33,225	28,238	22,986	18,916	20
251	2,639	1,760	1,807	1,801	1,735	2,104	2,038	2,083	21
6,261	68,802	29,369	24,024	19,161	14,670	10,950	7,860	5,993	22
3,822	34,638	17,376	16,111	13,321	10,974	8,462	6,753	5,176	23
4,157	40,764	21,590	19,059	16,598	13,659	12,116	9,637	8,360	24
1,789	15,168	8,935	8,253	6,982	5,353	4,075	3,010	2,307	25
258	2,485	2,267	1,607	2,263	1,463	1,467	1,084	774	26
2,212	18,887	8,851	7,969	8,008	7,236	6,597	5,648	4,372	27
207,778	2,050,040	1,013,399	885,763	744,310	593,575	471,136	355,399	280,844	28
232,636	2,198,301	1,199,111	1,138,237	1,039,635	901,072	767,562	624,446	530,961	29
21,976	202,265	116,326	114,302	108,007	96,975	84,414	70,889	61,919	30
5,170	47,201	27,772	27,535	26,108	23,650	20,382	17,049	15,033	31
8,533	83,974	42,628	38,340	32,686	26,013	20,283	15,081	11,751	32
35,680	333,441	186,726	180,177	166,802	146,638	125,080	103,019	88,703	33
32,080	296,107	169,123	165,777	156,327	140,188	122,178	102,875	89,706	34
15	240	102	206	190	211	181	176	234	35
373	3,320	1,767	1,969	1,858	1,787	1,925	1,529	1,671	36

*Income Classes Not Shown  
Separately Over \$4,500*1  
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TABLE 2

*All Returns by Income Classes*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	\$8,500 to \$9,000	\$9,000 to \$9,500	\$9,500 to \$10,000	\$5,000 to \$10,000
NOTE: In this table all returns are classified according to the size of the total income assessed, taxable on the upper portion of the page, non-taxable on the lower portion. The class marked \$1000 to \$1100 includes all returns with total incomes of \$1000 or more up to but not including incomes of \$1100. Some returns with less than \$1000 income are taxable which requires an explanation since normally the exemptions are at least \$1100. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions pro-rated to the same period and (3) certain returns which are taxable only in respect of lump sum pension refunds which are excluded from the total income. No taxable income is reported on such returns and the exemptions may exceed the total income recorded.					
The analysis of non-taxable returns is discontinued at the \$4500 level.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate item number.					
Number of Taxable Returns.....	1	75,465	59,657	48,141	1,860,111
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	553,807	454,183	379,865	10,882,444
Business Income.....	3	33,948	33,496	28,681	448,510
Professional Income.....	4	7,455	7,960	7,894	74,654
Commission Income.....	5	18,196	13,694	13,406	198,106
Farm or Fishing Income.....	6	16,245	15,126	11,916	217,572
Old Age Pension Income.....	7	1,349	1,043	836	26,783
Alimony Received.....	8	458	3	1,985	9,686
Gross Dividends.....	9	9,369	8,481	8,863	99,296
Bond and Bank Interest.....	10	9,708	8,153	7,759	144,266
Rental Income.....	11	3,975	3,627	2,315	35,338
Annuity Income.....	12	216	521	359	5,698
Estate Income.....	13	1,733	1,917	1,741	26,105
Mortgage Interest.....	14	2,447	2,997	2,146	41,425
Other Canadian Investment Income	15	616	163	301	4,408
Foreign Investment Income.....	16	936	692	1,177	8,429
Miscellaneous Income.....	17	492	230	650	6,443
Total Income Assessed.....	18	660,950	552,289	469,895	12,229,163
Exemptions and Deductions					
Personal Exemptions.....	19	181,242	142,901	117,795	4,147,891
Pension Contributions.....	20	15,803	12,911	11,107	275,229
Retirement Savings Premiums.....	21	1,800	1,707	1,801	18,636
Standard Deductions.....	22	4,381	3,476	2,758	122,642
Medical Claims.....	23	4,232	3,729	2,738	88,872
Charitable Donations.....	24	7,136	5,873	5,417	119,446
Union Dues.....	25	1,713	1,289	992	42,908
Alimony Paid.....	26	868	959	894	13,645
Other Deductions.....	27	3,950	3,090	2,922	58,643
Total Exemptions and Deductions...	28	221,125	175,935	146,424	4,887,911
Taxable Income Assessed.....	29	439,800	376,329	323,452	7,340,605
Tax Payable					
Federal Tax Payable.....	30	52,370	45,886	40,164	791,253
Provincial Tax Payable.....	31	12,655	11,108	9,688	190,980
Old Age Security Tax Payable.....	32	9,008	7,122	5,734	208,646
Total Tax Payable.....	33	74,033	64,116	55,586	1,190,879
Basic Tax.....	34	76,005	66,673	58,540	1,147,393
Foreign Tax Credit.....	35	252	256	373	2,181
Dividend Tax Credit.....	36	1,710	1,481	1,566	17,261
Number of Non-Taxable Returns....	1				
Sources of Income					
Wages and Salaries.....	2				
Business Income.....	3				
Professional Income.....	4				
Commission Income.....	5				
Farm or Fishing Income.....	6				
Old Age Pension Income.....	7				
Alimony Received.....	8				
Gross Dividends.....	9				
Bond and Bank Interest.....	10				
Rental Income.....	11				
Annuity Income.....	12				
Estate Income.....	13				
Mortgage Interest.....	14				
Other Canadian Investment Income	15				
Foreign Investment Income.....	16				
Miscellaneous Income.....	17				
Total Income Assessed.....	18				
Exemptions and Deductions					
Personal Exemptions.....	19				
Pension Contributions.....	20				
Retirement Savings Premiums.....	21				
Standard Deductions.....	22				
Medical Claims.....	23				
Charitable Donations.....	24				
Union Dues.....	25				
Alimony Paid.....	26				
Other Deductions.....	27				
Total Exemptions and Deductions...	28				

*Income Classes Not Shown  
Separately Over \$4,500*

TABLE 2

*All Returns by Income Classes*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$200,000	\$200,000 and over	GRAND TOTAL	I T E M
191,656	50,740	21,504	263,900	26,612	4,808	741	110	5,728,942	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,624,888	498,491	234,077	2,357,456	377,916	127,443	31,564	8,164	23,773,087	2
183,069	78,988	37,531	299,588	41,725	10,188	5,745	1,952	1,150,482	3
103,230	112,900	104,413	320,544	250,815	71,075	14,727	1,736	766,862	4
87,585	38,534	18,824	144,942	28,238	8,201	1,411	38	474,031	5
72,625	24,213	8,611	105,448	7,043	138	254	600	514,916	6
5,499	1,974	1,006	8,479	1,496	430	99	15	152,912	7
869	847	221	1,938	200	58			23,835	8
75,045	50,780	35,405	161,229	84,479	51,954	25,997	16,536	507,936	9
54,089	27,503	16,695	98,287	38,437	19,535	6,949	3,599	489,415	10
19,045	10,195	6,364	35,605	13,581	5,770	1,350	158	125,550	11
1,908	1,051	722	3,680	1,090	455	136	13	18,290	12
15,379	9,739	6,236	31,354	14,908	7,612	3,369	2,035	109,036	13
18,174	9,324	5,422	32,920	10,732	3,818	1,002	210	134,777	14
3,538	2,313	1,809	7,660	4,766	3,518	1,744	822	25,843	15
6,325	3,996	3,318	13,639	8,715	7,136	4,333	2,871	49,736	16
2,612	923	567	4,107	1,101	158	222	109	25,133	17
2,273,879	871,776	481,222	3,626,877	885,242	317,489	98,903	38,858	28,341,841	18
464,889	126,159	53,604	644,652	65,310	10,887	1,458	190	10,084,458	19
50,864	16,789	7,177	74,830	10,323	2,311	569	72	505,690	20
16,932	11,551	8,583	37,066	17,103	3,220	605	62	81,403	21
9,236	1,825	633	11,693	594	67	7		424,736	22
14,247	4,464	2,470	21,180	3,709	1,099	241	80	198,066	23
30,813	14,501	8,996	54,310	17,934	8,139	3,526	2,103	298,625	24
3,247	650	361	4,258	254	33	6		78,889	25
3,890	2,110	1,324	7,324	2,462	880	249	62	29,628	26
14,110	7,288	5,744	27,141	11,501	6,262	2,959	746	163,647	27
608,227	185,337	88,892	882,456	129,189	32,897	9,619	3,315	11,865,142	28
1,665,635	686,448	392,356	2,744,440	756,098	284,615	89,294	35,559	16,483,799	29
228,479	114,420	76,417	419,316	179,801	83,827	29,835	13,254	1,970,821	30
55,000	26,526	17,751	99,277	39,792	17,759	5,926	2,359	460,505	31
22,819	6,039	2,561	31,419	3,167	568	87	13	448,017	32
306,299	146,985	96,728	550,012	222,760	102,154	35,847	15,626	2,879,342	33
334,114	169,243	113,156	616,512	261,269	120,580	44,009	19,710	2,873,542	34
2,386	1,062	711	4,159	1,849	1,651	1,192	372	11,900	35
13,902	9,481	6,549	29,932	15,751	9,641	4,925	3,147	89,614	36
								1,434,218	1
								\$	
								1,235,846	2
								128,863	3
								6,362	4
								21,711	5
								145,840	6
								57,925	7
								2,312	8
								11,902	9
								47,515	10
								12,603	11
								2,861	12
								4,390	13
								14,629	14
								1,060	15
								1,695	16
								11,489	17
								1,707,004	18
								2,381,557	19
								7,870	20
								594	21
								137,655	22
								21,291	23
								6,386	24
								1,726	25
								2,640	26
								40,013	27
								2,599,732	28

*Income Classes Not Shown  
Separately Over \$4,500*



TABLE 3

*All Returns by Occupation*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Employees of Businesses	Employees of Institutions	Teachers and Professors	Federal Government Employees
NOTE: In this table all returns are classified according to occupation, taxable on the upper portion of the page, non-taxable on the lower portion. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes nurses, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, investment counsellors. Professionals earning the major part of their income in the form of salary are classified as employees. The large employee class has been subdivided according to whether the taxpayer is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Members of the armed forces whose income consists of service pay and allowances are not required to file returns and hence are excluded.					
Number of Taxable Returns . . . . .	1	3,714,925	313,757	215,417	214,859
Sources of Income		\$	\$	\$	\$
Wages and Salaries . . . . .	2	17,380,738	1,085,561	1,142,610	1,081,956
Business Income . . . . .	3	2,437	183	97-	356
Professional Income . . . . .	4	3,537	1,896	2,205	843
Commission Income . . . . .	5	51,023	386	416	673
Farm or Fishing Income . . . . .	6	14,578-	393	469-	307-
Old Age Pension Income . . . . .	7	19,782	3,104	151	424
Alimony Received . . . . .	8	7,152	1,127	604	337
Gross Dividends . . . . .	9	115,702	4,493	4,405	3,755
Bond and Bank Interest . . . . .	10	114,046	9,981	10,702	8,396
Rental Income . . . . .	11	752	264	367-	270-
Annuity Income . . . . .	12	3,479	351	288	224
Estate Income . . . . .	13	7,547	970	662	500
Mortgage Interest . . . . .	14	21,658	1,344	1,292	1,216
Other Canadian Investment Income	15	2,768	57	184	57
Foreign Investment Income . . . . .	16	7,801	219	293	179
Miscellaneous Income . . . . .	17	5,492	498	776	488
Total Income Assessed . . . . .	18	17,729,340	1,110,828	1,163,655	1,098,826
Exemptions and Deductions					
Personal Exemptions . . . . .	19	6,545,592	418,548	313,910	393,488
Pension Contributions . . . . .	20	257,464	21,461	59,648	60,002
Retirement Savings Premiums . . . . .	21	28,510	1,452	2,827	1,731
Standard Deductions . . . . .	22	285,040	24,222	14,963	15,208
Medical Claims . . . . .	23	110,430	7,987	6,802	10,452
Charitable Donations . . . . .	24	154,961	12,308	14,369	10,533
Union Dues . . . . .	25	54,288	3,866	7,424	2,570
Alimony Paid . . . . .	26	17,458	400	924	1,217
Other Deductions . . . . .	27	90,416	8,148	11,276	3,020
Total Exemptions and Deductions . . . . .	28	7,544,158	498,390	432,142	498,220
Taxable Income Assessed . . . . .	29	10,188,001	612,567	731,550	600,985
Tax Payable					
Federal Tax Payable . . . . .	30	1,163,398	59,645	83,276	67,074
Provincial Tax Payable . . . . .	31	271,425	13,200	20,111	16,480
Old Age Security Tax Payable . . . . .	32	293,735	20,753	19,689	18,308
Total Tax Payable . . . . .	33	1,728,558	93,598	123,077	101,863
Basic Tax . . . . .	34	1,696,394	88,965	120,839	94,501
Foreign Tax Credit . . . . .	35	4,925	213	83	41
Dividend Tax Credit . . . . .	36	20,703	758	788	666
Number of Non-Taxable Returns . . . . .	1	770,520	72,640	14,837	32,073
Sources of Income		\$	\$	\$	\$
Wages and Salaries . . . . .	2	848,939	74,534	15,477	42,383
Business Income . . . . .	3	2,161-	24		128-
Professional Income . . . . .	4	25	39-	6-	
Commission Income . . . . .	5	800	26	1	7
Farm or Fishing Income . . . . .	6	8,559-	262-	436-	521-
Old Age Pension Income . . . . .	7	1,545	87		58
Alimony Received . . . . .	8	668	12		105
Gross Dividends . . . . .	9	734	158	8	31
Bond and Bank Interest . . . . .	10	2,908	630	99	193
Rental Income . . . . .	11	3,215-	136-	14-	180-
Annuity Income . . . . .	12	148			26
Estate Income . . . . .	13	167			32
Mortgage Interest . . . . .	14	392	46	12	17
Other Canadian Investment Income	15	7			
Foreign Investment Income . . . . .	16	29	1	1	
Miscellaneous Income . . . . .	17	481	51		8
Total Income Assessed . . . . .	18	842,907	75,134	15,141	42,032
Exemptions and Deductions					
Personal Exemptions . . . . .	19	1,159,917	95,583	18,327	54,910
Pension Contributions . . . . .	20	3,255	433	596	1,271
Retirement Savings Premiums . . . . .	21	111	4	1	68
Standard Deductions . . . . .	22	75,771	7,007	1,455	3,102
Medical Claims . . . . .	23	3,545	876	28	506
Charitable Donations . . . . .	24	1,396	432	13	69
Union Dues . . . . .	25	1,121	96	96	24
Alimony Paid . . . . .	26	1,105			
Other Deductions . . . . .	27	13,173	2,626	753	1,194
Total Exemptions and Deductions . . . . .	28	1,259,395	107,056	21,268	61,144

TABLE 3

*All Returns by Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

Provincial Government Employees	Municipal Government Employees	Unclassified Employees	TOTAL EM- PLOYEES	TOTAL FARMERS	TOTAL FISHER- MEN	Accountants	Medical Doctors & Surgeons	Dentists	I T E M
237,574	196,860	84,990	4,978,382	119,511	5,476	5,184	15,410	5,357	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,158,092	959,640	286,526	23,095,125	52,008	2,762	2,722	8,798	1,285	2
20	421	122	3,442	2,266	281	44	90-	24-	3
1,244	406	243	10,375	390		63,130	336,098	78,961	4
304	753	378	53,934	1,458	10	43	41	30	5
380-	518-	32-	15,891-	502,442	26,018	57-	1,082-	145-	6
1,016	1,226	907	26,609	10,863	109	170	278	197	7
625	546	375	10,766				14	1	8
3,234	1,970	1,531	135,090	6,390	229	1,785	6,319	1,465	9
7,273	5,896	3,757	160,052	24,846	439	1,260	5,846	1,578	10
39	392-	180	206	2,442	72-	243-	992-	272-	11
145	353	75	4,914	198	3	81	354	127	12
599	601	234	11,113	1,373	5	56	487	140	13
1,511	1,217	756	28,994	4,808	163	481	1,113	556	14
74	51	17	3,209	1,998	32	78	164	24	15
227	91	93	8,903	229	3	96	467	94	16
189	448	258	8,150	921	4	69	150	55	17
1,174,213	972,709	295,419	23,544,991	612,633	29,985	69,714	357,963	84,069	18
429,175	375,290	120,430	8,596,432	260,185	11,403	12,694	41,242	13,302	19
49,109	38,754	1,624	488,063	882	18	173	1,104	159	20
1,848	1,113	860	38,342	3,254	131	1,703	14,954	3,273	21
16,513	13,648	6,946	376,539	8,358	484	188	473	199	22
8,732	8,396	1,951	154,749	3,543	72	533	614	183	23
13,326	10,374	2,450	218,321	8,009	97	1,659	6,868	1,644	24
3,931	4,831	233	77,143	199	87	13	195	63	25
939	889	21	21,847	368	24	159	1,053	328	26
3,771	3,534	2,486	122,651	3,276	30	517	1,165	334	27
527,345	456,830	137,001	10,094,086	288,074	12,346	17,638	67,668	19,484	28
647,097	515,911	158,479	13,454,590	324,768	17,644	52,074	290,309	64,590	29
69,946	53,206	15,954	1,512,500	40,333	2,325	10,048	67,321	12,725	30
16,948	12,533	3,587	354,286	12,242	638	2,145	15,582	3,230	31
19,517	16,665	5,120	393,788	8,016	408	556	1,808	614	32
106,412	82,405	24,661	2,260,573	60,591	3,370	12,748	84,712	16,570	33
101,616	77,755	23,514	2,203,585	54,271	3,127	14,472	96,216	17,897	34
31	14	67	5,375	76		15	82	13	35
543	321	275	24,055	961	31	308	1,147	263	36
42,694	34,961	37,567	1,005,292	127,466	3,527	194	191	115	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
55,348	42,840	40,995	1,120,517	28,209	1,168	4	41	1	2
99-	70-	37-	2,472-	2,009	15-	51-	70-		3
1-	61-	1-	82-	87		573	319	282	4
2-		16	839	938	12	2			5
494-	1,284-	306-	11,862-	154,371	4,434		6-	50-	6
206	263	80	2,238	6,058	114	14	23		7
	42	38	865	14					8
82	48	164	1,224	1,324	22	15	10	6	9
143	259	374	4,608	6,070	125	6	3	15	10
308-	82-	64-	3,998-	1,057	14	128-	43-	25-	11
6		5	184	56	1				12
2		2	203	416					13
1	37	47	551	1,932	20	3			14
			7	508	6				15
10		1	41	82		8			16
28	233	274	1,077	744	13				17
54,922	42,216	41,587	1,113,939	203,875	5,914	446	278	228	18
73,184	59,664	59,071	1,520,656	307,532	8,047	451	389	230	19
766	378	71	6,769	183	5	15	2		20
42	17		243	142	6		2		21
4,163	3,351	3,724	98,572	11,556	336	14	17	11	22
256	421	113	5,745	2,023	7	26	1		23
115	135	12	2,172	1,565	31	12	3	1	24
70	55	2	1,465	58	15		17	14	25
33		13	1,152	139	31	8	11		26
1,227	1,022	683	20,677	6,942	13	50		17	27
79,856	65,042	63,689	1,657,451	330,140	8,490	575	441	272	28



TABLE 3

*All Returns by Occupation*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Lawyers and Notaries	Consulting Engineers and Architects	Entertainers and Artists	Other Professionals
NOTE: In this table all returns are classified according to occupation, taxable on the upper portion of the page, non-taxable on the lower portion. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes nurses, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, investment counsellors. Professionals earning the major part of their income in the form of salary are classified as employees. The large employee class has been subdivided according to whether the taxpayer is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Members of the armed forces whose income consists of service pay and allowances are not required to file returns and hence are excluded.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".					
Number of Taxable Returns . . . . .	1	8,374	2,767	5,241	9,801
Sources of Income		\$	\$	\$	\$
Wages and Salaries . . . . .	2	6,873	3,771	1,674	2,702
Business Income . . . . .	3	200	34	42	62
Professional Income . . . . .	4	142,131	46,433	29,570	52,459
Commission Income . . . . .	5	208	14	36	42
Farm or Fishing Income . . . . .	6	169	55	16	126
Old Age Pension Income . . . . .	7	432	106	82	343
Alimony Received . . . . .	8			4	52
Gross Dividends . . . . .	9	5,147	1,398	281	1,044
Bond and Bank Interest . . . . .	10	3,246	1,120	392	1,592
Rental Income . . . . .	11	797	22	43	2
Annuity Income . . . . .	12	176	38	112	59
Estate Income . . . . .	13	498	117	50	127
Mortgage Interest . . . . .	14	2,073	185	61	319
Other Canadian Investment Income	15	182	101	27	118
Foreign Investment Income . . . . .	16	304	71	13	73
Miscellaneous Income . . . . .	17	208	32	9	53
Total Income Assessed . . . . .	18	160,710	53,344	32,381	58,793
Exemptions and Deductions					
Personal Exemptions . . . . .	19	20,153	7,036	8,700	17,731
Pension Contributions . . . . .	20	305	169	195	238
Retirement Savings Premiums . . . . .	21	3,677	1,141	227	853
Standard Deductions . . . . .	22	277	112	363	603
Medical Claims . . . . .	23	707	200	229	516
Charitable Donations . . . . .	24	3,557	950	288	963
Union Dues . . . . .	25	74	24	85	83
Alimony Paid . . . . .	26	533	101	293	252
Other Deductions . . . . .	27	1,417	464	74	194
Total Exemptions and Deductions . . . . .	28	30,701	10,198	10,453	21,433
Taxable Income Assessed . . . . .	29	130,016	43,152	21,944	37,362
Tax Payable					
Federal Tax Payable . . . . .	30	29,409	9,581	2,990	5,377
Provincial Tax Payable . . . . .	31	6,634	1,613	608	1,232
Old Age Security Tax Payable . . . . .	32	962	315	427	736
Total Tax Payable . . . . .	33	37,005	11,509	4,024	7,344
Basic Tax . . . . .	34	42,143	14,751	4,636	7,904
Foreign Tax Credit . . . . .	35	58	35	77	41
Dividend Tax Credit . . . . .	36	914	250	50	187
Number of Non-Taxable Returns . . . . .	1	182	139	1,006	2,060
Sources of Income		\$	\$	\$	\$
Wages and Salaries . . . . .	2	17	21	90	149
Business Income . . . . .	3	25			15
Professional Income . . . . .	4	533	9	877	3,383
Commission Income . . . . .	5				30
Farm or Fishing Income . . . . .	6	2	7		29
Old Age Pension Income . . . . .	7	19		6	56
Alimony Received . . . . .	8				
Gross Dividends . . . . .	9	6	34		23
Bond and Bank Interest . . . . .	10	9	10	13	95
Rental Income . . . . .	11	216	7		8
Annuity Income . . . . .	12				8
Estate Income . . . . .	13				2
Mortgage Interest . . . . .	14	5	25		2
Other Canadian Investment Income	15				48
Foreign Investment Income . . . . .	16			1	
Miscellaneous Income . . . . .	17				4
Total Income Assessed . . . . .	18	351	69	987	3,836
Exemptions and Deductions					
Personal Exemptions . . . . .	19	418	304	1,366	4,015
Pension Contributions . . . . .	20		1	3	13
Retirement Savings Premiums . . . . .	21	3	4	2	19
Standard Deductions . . . . .	22	17	13	100	138
Medical Claims . . . . .	23	6	6	2	97
Charitable Donations . . . . .	24	2	1	1	132
Union Dues . . . . .	25	1	3	13	13
Alimony Paid . . . . .	26	38	4	7	5
Other Deductions . . . . .	27	45	53	14	76
Total Exemptions and Deductions . . . . .	28	529	390	1,508	4,508



TABLE 3

*All Returns by Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

TOTAL PROFES- SIONALS	TOTAL SALESMEN	Forestry Operators	Manu- facturers	Proprietors of Construction Businesses	Public Utility Operators	Wholesale Traders	Retail Traders	Insurance Agency Operators	I T E M
52,134	66,185	2,773	11,348	34,914	19,422	10,100	85,603	3,749	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
27,825	52,562	2,434	9,602	21,200	12,345	8,600	58,490	1,059	2
144	166	14,165	60,348	175,030	81,370	64,452	430,300	30,966	3
748,782	141		39	79	24	101	1,360	34	4
412	402,631	15	215	481	458	730	3,605	308	5
1,650-	510-	261-	46	240	72	185	2,975	17-	6
1,607	1,326	26	341	351	271	351	2,152	221	7
70	118		1				42		8
17,440	5,167	111	799	970	679	1,295	6,022	752	9
15,033	4,907	234	1,389	2,271	1,088	1,958	11,725	931	10
2,286-	920-	17	871	1,610	166	741	8,487	24	11
946	300	3	16	51	1	27	176	15	12
1,477	345	6	51	24	71	61	594	88	13
4,787	2,462	60	348	1,646	338	483	3,833	329	14
694	216	1	40	55	89	40	290	18	15
1,118	496		85	13	27	78	345	29	16
575	354	11	51	92	11	60	738	35	17
816,975	469,763	16,822	74,242	204,111	97,009	79,163	531,134	34,794	18
120,856	143,455	6,644	25,453	83,694	43,427	23,006	195,709	8,625	19
2,343	7,918	23	137	192	182	195	1,128	278	20
25,827	2,983	38	440	715	249	746	3,747	357	21
2,214	4,133	232	817	2,611	1,544	647	5,927	147	22
2,982	4,345	76	473	1,015	664	508	3,332	332	23
15,929	5,829	80	770	1,925	721	1,095	6,505	756	24
538	160	9	23	91	45	21	115	6	25
2,721	1,415	2	89	145	162	137	427	79	26
4,165	2,781	91	356	542	437	390	1,304	161	27
177,575	173,018	7,195	28,559	90,931	47,431	26,745	218,194	10,740	28
639,447	297,883	9,627	45,705	113,183	49,610	52,422	313,022	24,052	29
137,451	42,198	1,321	6,559	14,518	6,101	8,197	41,174	3,906	30
31,044	9,285	322	1,410	3,533	1,502	1,829	9,232	888	31
5,418	5,942	214	904	2,718	1,295	887	6,936	371	32
173,913	57,425	1,856	8,874	20,769	8,898	10,913	57,342	5,164	33
198,019	62,506	1,888	9,848	20,916	8,750	12,088	61,106	5,657	34
321	72	3	48	8	4	11	85	3	35
3,119	881	21	145	154	128	237	1,063	130	36
3,887	10,617	2,418	4,455	11,529	13,996	3,037	34,240	521	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
325	1,940	882	1,143	2,658	3,660	906	8,777	70	2
131-	344-	3,035	5,107	19,425	22,192	3,304	40,835	909	3
5,958				77			47		4
32	17,086	1	11	21	150	224	1,049	84	5
31-	554-	147-	61	54-	49-	62-	840	14-	6
117	213	70	107	166	210	98	995	30	7
	3		12		5		82		8
94	100	9	26	37	77	62	358	2	9
151	247	38	135	297	211	120	1,330	12	10
428-	96-	26	88-	56	177	151	1,134	95-	11
8	11		3		1		63		12
2	5		17	1		1	52		13
35	111	7	48	181	184	106	539	11	14
48	2			17	1	7	22		15
10	14	1		44	1	11	12		16
4	101	33	43	82	90	7	324		17
6,195	18,841	3,955	6,627	23,008	26,907	4,934	56,457	1,010	18
7,173	20,955	6,058	9,940	29,975	33,409	7,224	79,642	1,321	19
34	192	1	74	7	33	7	67		20
30	24	7	4	12	1	21	68		21
310	933	229	421	1,062	1,294	280	3,230	42	22
138	428	9	56	175	287	83	412	6	23
152	143	16	37	147	123	22	242	21	24
60	11		4	15	9		10		25
73	321		11	75	148	13	48		26
253	832	101	425	405	475	642	1,620	69	27
8,223	23,838	6,421	10,973	31,872	35,778	8,293	85,339	1,459	28

TABLE 3

*All Returns by Occupation*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Real Estate Agency Operators	Proprietors Other Financial Businesses	Recrea- tional Services Operators	Business Services Operators
NOTE: In this table all returns are classified according to occupation, taxable on the upper portion of the page, non-taxable on the lower portion. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes nurses, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, investment counsellors. Professionals earning the major part of their income in the form of salary are classified as employees. The large employee class has been subdivided according to whether the taxpayer is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Members of the armed forces whose income consists of service pay and allowances are not required to file returns and hence are excluded.					
Number of Taxable Returns.....	1	3,045	1,245	2,223	2,266
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	2,802	3,438	2,980	1,367
Business Income.....	3	19,792	16,134	8,249	12,467
Professional Income.....	4	67	159	23	18
Commission Income.....	5	657	171	68	133
Farm or Fishing Income.....	6	92	26-	65-	6-
Old Age Pension Income.....	7	64	113	137	23
Alimony Received.....	8	10			1
Gross Dividends.....	9	646	1,328	431	173
Bond and Bank Interest.....	10	743	683	575	211
Rental Income.....	11	372	19	324	17-
Annuity Income.....	12	21	52	1	33
Estate Income.....	13	169	76	52	3
Mortgage Interest.....	14	702	413	290	51
Other Canadian Investment Income	15	33	25	69	5
Foreign Investment Income.....	16	89	131	26	26
Miscellaneous Income.....	17	35	83	34	
Total Income Assessed.....	18	26,294	22,799	13,193	14,488
Exemptions and Deductions					
Personal Exemptions.....	19	6,427	2,557	4,290	4,623
Pension Contributions.....	20	54	165	52	56
Retirement Savings Premiums.....	21	237	173	34	122
Standard Deductions.....	22	186	59	161	166
Medical Claims.....	23	116	93	126	142
Charitable Donations.....	24	452	548	120	147
Union Dues.....	25	4		8	6
Alimony Paid.....	26	107	21	102	46
Other Deductions.....	27	249	350	171	80
Total Exemptions and Deductions...	28	7,832	3,966	5,063	5,388
Taxable Income Assessed.....	29	18,462	18,835	8,131	9,100
Tax Payable					
Federal Tax Payable.....	30	2,915	5,137	1,199	1,301
Provincial Tax Payable.....	31	660	1,158	304	305
Old Age Security Tax Payable.....	32	294	131	164	186
Total Tax Payable.....	33	3,869	6,426	1,667	1,792
Basic Tax.....	34	4,281	7,084	1,694	1,887
Foreign Tax Credit.....	35	17	54	11	7
Dividend Tax Credit.....	36	115	223	79	33
Number of Non-Taxable Returns....	1	555	484	1,455	604
Sources of Income		\$	\$	\$	\$
Wages and Salaries.....	2	186	280	534	209
Business Income.....	3	878	390-	1,271	532
Professional Income.....	4		7	3	15
Commission Income.....	5	2	24	129	46
Farm or Fishing Income.....	6		9-	26-	2-
Old Age Pension Income.....	7	54	36	36	1
Alimony Received.....	8				
Gross Dividends.....	9	3	19	7	3
Bond and Bank Interest.....	10	59	136	66	2
Rental Income.....	11	52	9-	62	32
Annuity Income.....	12				
Estate Income.....	13			1	
Mortgage Interest.....	14	17	31	175	
Other Canadian Investment Income	15	1	3		
Foreign Investment Income.....	16		1	12	
Miscellaneous Income.....	17	9		11	
Total Income Assessed.....	18	1,260	128	2,282	840
Exemptions and Deductions					
Personal Exemptions.....	19	1,370	1,062	2,960	1,234
Pension Contributions.....	20			1	
Retirement Savings Premiums.....	21				1
Standard Deductions.....	22	43	40	139	52
Medical Claims.....	23	30	103	42	26
Charitable Donations.....	24	9		1	3
Union Dues.....	25		2	1	
Alimony Paid.....	26		34	26	
Other Deductions.....	27	91	605	114	36
Total Exemptions and Deductions...	28	1,543	1,846	3,284	1,353



TABLE 3

*All Returns by Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

Other Service Operators	Other Business Proprietors	TOTAL BUSINESS PRO- PRIETORS	Investors	Property Owners	TOTAL INVEST- MENT	PEN- SIONERS	UNCLAS- SIFIED	GRAND TOTAL	I T E M
54,340	2,645	233,670	130,109	45,627	175,736	91,719	6,129	5,728,942	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
33,489	1,948	159,753	91,620	80,053	171,673	209,359	2,021	23,773,087	2
214,931	11,936	1,140,140	876	2,899	3,775	216	53	1,150,482	3
542		2,446	2,167	2,185	4,352	333	44	766,862	4
1,127	19	7,987	2,927	4,248	7,175	413	11	474,031	5
656	22	3,915	122	220	341	240	10	514,916	6
1,331	48	5,429	48,102	9,389	57,492	48,342	1,134	152,912	7
148		202	340	111	450	54	12,175	23,835	8
2,803	79	16,092	302,504	13,739	316,243	10,767	518	507,936	9
5,080	214	27,101	207,253	19,835	227,088	28,727	1,221	489,415	10
3,019	120	15,753	8,692	100,435	109,127	1,241	60	125,550	11
130	1	528	9,154	547	9,702	1,668	30	18,290	12
331	18	1,542	90,105	2,044	92,149	939	94	109,036	13
2,664	193	11,351	67,811	11,314	79,125	2,899	188	134,777	14
141	17	823	18,065	728	18,793	72	6	25,843	15
142	22	1,015	36,463	1,014	37,477	431	63	49,736	16
473	25	1,648	3,829	962	4,791	3,138	5,551	25,133	17
267,010	14,663	1,395,723	890,031	249,721	1,139,752	308,839	23,178	28,341,841	18
106,867	5,992	517,313	192,431	74,276	266,706	158,330	9,777	10,084,458	19
563	25	3,050	1,184	1,140	2,324	1,066	27	505,690	20
1,350	138	8,348	892	900	1,793	580	146	81,403	21
4,192	209	16,896	7,558	2,719	10,277	5,353	482	424,736	22
1,622	66	8,565	13,790	3,777	17,567	6,061	182	198,066	23
2,572	119	15,811	22,594	5,254	27,848	6,585	197	298,625	24
127	5	461	90	132	221	73	7	78,889	25
299	127	1,743	1,007	303	1,310	199	85	29,628	26
1,385	59	5,574	20,591	2,699	23,290	1,754	126	163,647	27
118,977	6,739	577,761	260,137	91,200	351,336	180,003	10,943	11,865,142	28
148,089	7,923	818,160	630,518	159,036	789,554	128,879	12,873	16,483,799	29
18,447	1,088	111,863	86,709	23,085	109,794	12,674	1,683	1,970,821	30
4,206	273	25,621	19,587	4,365	23,953	3,024	412	460,504	31
3,672	182	17,954	8,908	3,072	11,981	4,194	317	448,017	32
26,325	1,543	155,438	115,204	30,523	145,727	19,892	2,413	2,879,342	33
27,190	1,546	163,935	132,189	35,149	167,338	18,298	2,463	2,873,542	34
63	10	323	5,469	152	5,620	54	58	11,899	35
465	15	2,807	53,487	2,411	55,897	1,777	85	89,613	36
29,224	1,476	103,994	36,797	34,936	71,733	69,461	38,241	1,434,218	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	
6,069	321	25,695	2,791	11,040	13,832	43,537	623	1,235,846	2
33,847	1,857	129,088	139	960	821	150	244	128,863	3
15-		134	7-	237	230	36		6,362	4
278	14	2,033	105	538	644	128		21,711	5
198-	141-	200	740-	78	662-	20	75-	145,840	6
876		2,679	4,580	5,042	9,622	36,673	206	57,925	7
61		160		74	74	24	1,173	2,312	8
280	7	890	5,868	907	6,775	1,466	6	11,902	9
781	24	3,212	18,889	4,359	23,248	9,760	94	47,515	10
347-	9-	1,143	77	13,570	13,647	1,285	22-	12,603	11
21		83	1,704	157	1,862	651		2,861	12
47		118	3,101	262	3,363	284		4,390	13
640	9	1,950	6,535	2,068	8,603	1,427		14,629	14
35		86	329	62	391	12		1,060	15
45	15	140	1,334	39	1,372	19	14	1,695	16
363	4	967	427	445	871	5,984	1,729	11,489	17
42,785	1,611-	168,583	44,853	39,839	84,692	101,461	3,505	1,707,004	18
58,252	3,146	235,595	55,752	56,448	112,199	127,938	41,461	2,381,557	19
116	4	309	14	70	84	238	58	7,870	20
13		128	4	14	18	2	1	594	21
2,763	141	9,737	3,196	3,101	6,297	6,109	3,805	137,655	22
290	9	1,529	5,668	1,441	7,108	4,211	101	21,291	23
191	14	825	373	381	754	736	9	6,386	24
19		61	13	24	42	12	3	1,726	25
141	5	500	166	90	256	167	1	2,640	26
815	1,496	6,893	2,089	1,525	3,614	581	208	40,013	27
62,599	4,815	255,577	67,281	63,093	130,373	139,993	45,647	2,599,732	28



TABLE 4

*All Returns by Age and Sex*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	Under 25		25 — 29	
		Males	Females	Males	Females
NOTE: In this table all returns are classified by five year age groups, beginning with "under 25" and running to "70 and over", and within each of these groups by sex, with the taxable on the upper portion of the page, and the non-taxable on the lower portion. This age classification is based upon information on the front of the return as to date of birth. A number of returns were received which lacked information as to age and these are included in the total, but are not separately analyzed. A more detailed age analysis is shown in Tables 10 and 10A.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".					
Number of Taxable Returns.....	1	664,104	451,584	475,743	178,185
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	2,140,322	1,137,458	2,217,162	547,256
Business Income.....	3	13,443	2,373	56,024	3,138
Professional Income.....	4	2,261	889	20,772	2,138
Commission Income.....	5	13,710	599	33,636	1,233
Farm or Fishing Income.....	6	10,339	136	18,668	122
Old Age Pension Income.....	7				
Alimony Received.....	8	4	442	89	1,836
Gross Dividends.....	9	4,425	2,869	4,937	2,410
Bond and Bank Interest.....	10	1,455	1,656	2,694	2,107
Rental Income.....	11	30-	293	2,662-	140
Annuity Income.....	12	25	2	27	3
Estate Income.....	13	3,074	2,716	1,190	832
Mortgage Interest.....	14	207	130	524	166
Other Canadian Investment Income	15	156	349	193	36
Foreign Investment Income.....	16	473	483	811	435
Miscellaneous Income.....	17	222	81	319	21
Total Income Assessed.....	18	2,190,084	1,150,474	2,354,383	561,872
Exemptions and Deductions					
Personal Exemptions.....	19	824,872	465,303	874,456	193,679
Pension Contributions.....	20	18,750	15,398	34,812	10,324
Retirement Savings Premiums.....	21	339	84	1,364	178
Standard Deductions.....	22	59,307	39,601	37,727	15,150
Medical Claims.....	23	4,580	3,797	11,229	2,744
Charitable Donations.....	24	9,874	6,523	15,100	3,193
Union Dues.....	25	6,887	3,511	7,558	1,788
Alimony Paid.....	26	289	17	1,458	8
Other Deductions.....	27	19,768	5,270	14,801	1,868
Total Exemptions and Deductions...	28	944,666	539,502	998,505	228,930
Taxable Income Assessed.....	29	1,245,932	611,340	1,355,994	333,522
Tax Payable					
Federal Tax Payable.....	30	116,576	51,482	141,761	31,026
Provincial Tax Payable.....	31	26,319	10,815	32,993	7,006
Old Age Security Tax Payable.....	32	44,291	23,641	42,050	12,140
Total Tax Payable.....	33	187,186	85,937	216,804	50,172
Basic Tax.....	34	171,823	77,468	207,765	45,801
Foreign Tax Credit.....	35	227	109	587	117
Dividend Tax Credit.....	36	800	523	903	424
Number of Non-Taxable Returns....	1	243,406	196,036	59,491	55,121
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	188,878	125,248	79,447	35,890
Business Income.....	3	1,758	203	4,949	38
Professional Income.....	4	308	69	350	51
Commission Income.....	5	680	62	1,344	23
Farm or Fishing Income.....	6	399	11-	4,155	91
Old Age Pension Income.....	7				
Alimony Received.....	8		135	45	21
Gross Dividends.....	9	315	203	194	4
Bond and Bank Interest.....	10	446	246	362	14
Rental Income.....	11	42-	53-	200-	8
Annuity Income.....	12		2		
Estate Income.....	13	148	183	6	10
Mortgage Interest.....	14	2	3	11	8
Other Canadian Investment Income	15		2	3	
Foreign Investment Income.....	16		29	27	5
Miscellaneous Income.....	17	54	88	109	4
Total Income Assessed.....	18	192,947	126,409	90,802	37,06
Exemptions and Deductions					
Personal Exemptions.....	19	277,389	201,387	118,923	60,33
Pension Contributions.....	20	333	434	412	14
Retirement Savings Premiums.....	21	42	2	10	
Standard Deductions.....	22	24,245	19,566	5,802	5,45
Medical Claims.....	23	142	84	879	20
Charitable Donations.....	24	82	11	111	2
Union Dues.....	25	230	108	81	5
Alimony Paid.....	26	8			
Other Deductions.....	27	10,919	2,335	2,407	62
Total Exemptions and Deductions...	28	313,388	223,927	128,625	66,83

TABLE 4

*All Returns by Age and Sex*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

30 — 34		35 — 39		40 — 44		45 — 49		50 — 54		T E M
Males	Females	Males	Females	Males	Females	Males	Females	Males	Females	
465,668 \$	130,760 \$	466,635 \$	145,596 \$	445,090 \$	162,198 \$	373,371 \$	140,877 \$	340,795 \$	129,135 \$	1
2,441,429	410,059	2,548,092	447,721	2,495,614	498,383	2,046,476	426,791	1,819,267	384,211	2
115,167	4,108	156,580	7,468	150,046	9,410	144,222	10,686	129,317	10,246	3
77,904	2,123	129,757	5,086	146,278	3,772	102,462	3,209	77,168	3,059	4
57,314	590	72,660	2,881	71,027	2,286	65,720	2,619	54,947	1,688	5
35,273	100	55,157	638	63,779	613	62,984	1,252	64,958	2,016	6
12	3,355	37	4,185	26	3,166	92	3,073	42	2,904	7
9,843	4,401	17,788	5,828	25,860	10,790	31,269	12,133	37,339	17,186	8
6,988	2,829	11,944	4,588	17,931	8,322	23,783	12,000	29,999	16,140	9
3,994-	72	2,012-	1,078	668	1,363	6,540	3,057	11,602	4,291	10
87	74	130	106	300	113	288	270	431	409	11
1,326	1,002	1,651	1,823	2,508	2,708	2,619	3,475	2,880	6,048	12
1,831	231	3,448	1,253	5,693	1,400	8,089	3,094	9,722	3,969	13
277	77	920	144	1,680	360	1,413	621	1,994	846	14
668	478	1,436	1,535	1,780	1,247	2,163	1,349	2,866	2,428	15
552	82	978	235	1,111	310	1,552	435	1,103	285	16
2,744,677	429,581	2,998,566	484,568	2,984,300	544,245	2,499,673	484,064	2,243,636	455,727	17
1,048,779	150,674	1,124,165	171,227	1,083,654	192,976	871,120	166,764	724,861	150,614	18
47,795	7,969	56,196	8,425	63,011	9,866	56,397	9,989	52,438	10,306	19
4,867	296	9,541	585	12,382	939	12,156	1,229	11,778	1,379	20
33,659	10,809	32,281	12,032	28,947	13,150	23,814	11,300	21,548	9,868	21
16,290	3,061	18,404	3,232	20,263	4,648	19,071	3,958	17,234	4,415	22
22,653	2,825	28,266	3,536	33,272	4,377	30,183	4,472	29,698	5,329	23
8,585	1,350	9,177	1,337	8,743	1,489	7,238	1,303	6,301	1,320	24
3,608	2	5,250	2	5,752	22	4,319	7	3,027	1	25
14,265	1,332	15,776	1,162	14,509	1,587	14,006	1,550	12,936	1,565	26
2,200,502	178,317	1,299,054	201,537	1,270,532	229,053	1,038,304	200,571	879,821	184,797	27
544,670	251,446	1,699,840	283,281	1,714,269	315,392	1,461,773	283,677	1,364,030	271,011	28
177,158	24,067	211,139	27,439	224,217	30,976	196,036	28,569	187,664	27,458	29
41,212	5,563	49,973	6,346	52,937	7,380	46,643	6,825	44,695	6,743	30
42,470	8,766	42,938	9,608	40,750	10,605	34,035	9,240	31,032	8,584	31
260,840	38,396	304,051	43,393	317,905	48,960	276,715	44,634	263,390	42,784	32
259,082	35,286	306,851	40,599	325,096	45,027	283,285	41,713	270,876	39,812	33
649	153	894	400	815	196	785	323	821	422	34
1,766	732	3,162	1,062	4,629	1,877	5,532	2,174	6,632	2,965	35
60,301 \$	45,488 \$	64,957 \$	44,422 \$	66,696 \$	43,873 \$	62,515 \$	39,338 \$	57,571 \$	30,525 \$	1
86,072	28,724	95,735	31,390	102,790	31,742	86,178	26,717	61,704	19,250	2
11,911	793	16,528	1,173	18,898	1,461	16,664	1,552-	14,969	1,339	3
919	140	754	20	927	92	563	94	229	137	4
1,976	102	2,249	252	3,199	287	2,511	220	2,741	221	5
9,976	52	16,805	120	21,968	22	20,520	339	17,533	115	6
3	395	5	505		139	14	315		171	7
39	108	97	136	276	196	303	174	1,075	343	8
244	211	593	433	943	573	1,131	736	1,928	1,366	9
1,238-	117	764-	212	2,264-	331	509-	589	263	89	10
	38	1	18	20	19	12	105	11	6	11
63	59	37	40	67	172	71	105	136	266	12
94	46	218	229	373	93	659	150	904	544	13
22		87		44		86	1	112		14
1	81	158	87	49	65	18	76	138	101	15
274	35	250	30	211	38	377	140	191	59	16
110,355	30,902	132,752	34,646	147,500	35,230	128,597	28,208	101,935	24,008	17
148,526	50,623	175,516	52,973	190,073	53,162	166,749	47,540	140,229	36,156	18
501	106	838	106	1,104	249	1,145	154	615	107	19
39	4	26	4	143		82	5	151		20
5,728	4,524	6,116	4,409	6,135	4,316	5,853	3,852	5,299	2,951	21
565	40	301	21	905	207	926	213	846	363	22
364	3	518	30	841	35	564	58	654	65	23
126	25	135	29	221	57	168	31	107	49	24
40		237		332		243		362		25
2,461	73	1,945	233	2,658	216	2,659	302	2,350	141	26
158,350	55,396	186,132	57,804	202,412	58,244	178,389	52,154	150,612	39,832	27

TABLE 4

*All Returns by Age and Sex*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	55 — 59		60 — 64	
		Males	Females	Males	Females
NOTE: In this table all returns are classified by five year age groups, beginning with "under 25" and running to "70 and over", and within each of these groups by sex, with the taxable on the upper portion of the page, and the non-taxable on the lower portion. This age classification is based upon information on the front of the return as to date of birth. A number of returns were received which lacked information as to age and these are included in the total, but are not separately analyzed. A more detailed age analysis is shown in Tables 10 and 10A.					
Number of Taxable Returns.....	1	275,023	101,509	205,198	67,205
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	1,412,398	300,734	957,709	171,074
Business Income.....	3	96,448	8,431	64,641	5,000
Professional Income.....	4	56,232	2,931	38,095	1,994
Commission Income.....	5	33,494	1,376	23,315	1,251
Farm or Fishing Income.....	6	52,078	2,510	40,437	3,005
Old Age Pension Income.....	7				
Alimony Received.....	8	23	2,075		498
Gross Dividends.....	9	40,095	17,666	38,340	18,524
Bond and Bank Interest.....	10	36,828	21,828	43,135	22,661
Rental Income.....	11	15,368	5,024	17,708	4,852
Annuity Income.....	12	760	676	1,355	1,120
Estate Income.....	13	2,968	5,752	3,234	7,131
Mortgage Interest.....	14	13,488	6,273	13,558	5,500
Other Canadian Investment Income	15	2,124	1,089	2,347	1,120
Foreign Investment Income.....	16	3,189	2,324	3,128	2,560
Miscellaneous Income.....	17	1,452	296	1,475	775
Total Income Assessed.....	18	1,766,944	378,984	1,248,475	247,063
Exemptions and Deductions					
Personal Exemptions.....	19	542,370	116,130	372,649	74,567
Pension Contributions.....	20	42,691	8,862	28,883	4,526
Retirement Savings Premiums.....	21	9,926	1,517	6,519	579
Standard Deductions.....	22	17,097	7,326	12,665	4,502
Medical Claims.....	23	15,059	3,565	11,834	2,795
Charitable Donations.....	24	25,334	5,434	19,392	4,440
Union Dues.....	25	4,867	920	3,358	488
Alimony Paid.....	26	2,026	1	1,602	
Other Deductions.....	27	11,196	1,661	9,045	959
Total Exemptions and Deductions...	28	670,566	145,416	465,947	92,850
Taxable Income Assessed.....	29	1,097,672	233,726	782,659	154,240
Tax Payable					
Federal Tax Payable.....	30	153,241	24,540	108,974	15,953
Provincial Tax Payable.....	31	35,952	5,917	25,453	3,903
Old Age Security Tax Payable.....	32	24,661	6,959	17,817	4,481
Total Tax Payable.....	33	213,853	37,416	152,243	24,337
Basic Tax.....	34	221,983	35,927	158,262	23,393
Foreign Tax Credit.....	35	830	447	736	363
Dividend Tax Credit.....	36	7,131	3,097	6,814	3,278
Number of Non-Taxable Returns....	1	51,368	24,235	42,442	14,989
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	47,400	13,772	30,636	7,812
Business Income.....	3	11,376	861	6,218	380
Professional Income.....	4	459	85	255	20
Commission Income.....	5	1,573	87	1,491	94
Farm or Fishing Income.....	6	14,149	339	12,559	601
Old Age Pension Income.....	7				
Alimony Received.....	8		164		14
Gross Dividends.....	9	670	504	520	254
Bond and Bank Interest.....	10	2,274	1,564	3,093	1,277
Rental Income.....	11	1,279	1,113	2,504	1,254
Annuity Income.....	12	57	22	59	196
Estate Income.....	13	238	139	14	60
Mortgage Interest.....	14	996	438	1,249	480
Other Canadian Investment Income	15	91	4	93	10
Foreign Investment Income.....	16	83	16	68	13
Miscellaneous Income.....	17	178	17	322	74
Total Income Assessed.....	18	80,823	19,124	59,081	12,540
Exemptions and Deductions					
Personal Exemptions.....	19	108,905	28,764	80,582	17,312
Pension Contributions.....	20	498	49	178	45
Retirement Savings Premiums.....	21	31	2	25	9
Standard Deductions.....	22	4,742	2,341	3,968	1,388
Medical Claims.....	23	1,120	372	703	342
Charitable Donations.....	24	459	72	314	70
Union Dues.....	25	76	26	59	11
Alimony Paid.....	26	824		213	
Other Deductions.....	27	2,003	282	1,559	144
Total Exemptions and Deductions...	28	118,656	31,908	87,602	19,322



TABLE 4

*All Returns by Age and Sex*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

65 — 69		70 and Over		Stating Age Total		GRAND TOTAL		I T E M
Males	Females	Males	Females	Males	Females	Males	Females	
109,771 \$	37,143 \$	120,019 \$	68,048 \$	3,941,417 \$	1,612,244 \$	4,056,999 \$	1,671,943 \$	1
423,393	73,898	236,854	44,973	18,738,717	4,442,558	19,183,419	4,589,668	2
35,131	2,868	23,707	3,106	984,725	66,833	1,075,343	75,139	3
23,881	1,816	17,029	783	691,838	27,800	737,070	29,793	4
10,336	501	8,703	227	444,862	15,253	457,745	16,287	5
28,559	2,583	34,185	6,483	466,417	19,456	493,947	20,969	6
2	446	96,440	56,472	96,440	56,472	96,440	56,472	7
32,405	20,436	50	298	376	22,276	376	23,459	8
38,475	21,759	69,404	62,672	311,705	174,916	322,641	185,295	9
14,000	4,876	83,266	59,822	296,497	173,712	307,267	182,149	10
3,316	1,397	22,759	10,556	79,948	35,600	85,925	39,625	11
2,825	9,711	4,200	2,541	10,918	6,712	11,290	6,999	12
12,117	5,145	7,590	30,741	31,864	71,939	33,152	75,884	13
1,891	1,031	21,938	10,550	90,616	37,712	94,923	39,854	14
3,002	2,683	3,585	2,250	16,579	7,924	17,357	8,486	15
2,313	1,194	6,510	5,913	26,025	21,434	26,868	22,868	16
		2,470	1,958	13,546	5,671	16,987	8,146	17
631,646	150,347	638,690	199,344	22,301,074	5,186,268	22,960,749	5,381,091	18
237,978	55,613	228,699	104,195	7,933,604	1,841,742	8,174,392	1,910,066	19
5,937	1,058	1,158	129	408,068	86,851	416,050	89,640	20
2,410	105	190	7	71,473	6,898	74,181	7,223	21
6,792	2,354	6,828	3,835	280,664	129,925	289,721	135,015	22
7,433	1,690	10,629	6,875	152,025	40,779	155,658	42,409	23
10,680	3,449	14,987	7,694	239,440	51,272	245,695	52,930	24
941	150	302	39	63,959	13,693	64,873	14,016	25
782	5	575	5	28,685	71	29,552	76	26
4,680	1,293	7,001	2,586	137,982	20,831	141,916	21,731	27
277,633	65,716	270,369	125,366	9,315,900	2,192,062	9,592,039	2,273,104	28
354,129	84,974	368,516	173,995	12,989,483	2,996,606	13,373,285	3,110,514	29
49,844	9,022	52,627	18,072	1,619,237	288,604	1,670,079	300,742	30
11,423	2,098	12,216	4,178	379,816	66,774	390,840	69,664	31
7,792	2,142	7,457	3,923	335,294	100,089	344,413	103,604	32
69,059	13,262	72,300	26,174	2,334,346	455,466	2,405,332	474,010	33
72,729	13,583	76,802	27,238	2,354,554	425,849	2,429,937	443,604	34
501	345	933	816	7,779	3,692	7,979	3,921	35
5,639	3,583	12,180	10,923	55,188	30,639	57,162	32,451	36
53,719 \$	18,003 \$	57,925 \$	20,872 \$	820,391 \$	532,902 \$	867,190 \$	567,028 \$	1
46,631	8,888	23,189	3,409	848,659	332,843	885,676	350,170	2
7,031	677	1,907	147	112,208	5,862	122,040	6,823	3
206	185	222	50	5,192	949	5,349	1,013	4
651	53	4,440	5	18,854	1,406	20,150	1,561	5
10,830	493	4,787	240	133,681	2,409	143,196	2,644	6
	80	41,690	16,235	41,690	16,235	41,690	16,235	7
961	903	5	21	70	2,151	70	2,242	8
6,712	4,081	1,705	1,935	6,154	4,798	6,605	5,296	9
1,427	1,793	9,904	5,693	27,632	16,329	29,939	17,576	10
706	255	3,910	1,311	4,364	6,674	5,452	7,151	11
204	596	608	316	1,474	985	1,662	1,199	12
2,677	1,120	97	948	1,081	2,669	1,240	3,151	13
220	14	2,531	647	9,713	3,835	10,548	4,081	14
64	41	174	18	932	48	974	86	15
2,053	676	147	214	755	774	757	938	16
		733	199	4,750	1,406	8,273	3,216	17
80,372	19,855	92,047	31,386	1,217,209	399,373	1,283,623	423,381	18
115,877	26,505	117,694	32,260	1,640,461	607,020	1,735,658	645,899	19
276	24	112	1	6,011	1,414	6,285	1,585	20
7	1			557	28	566	28	21
4,928	1,650	4,985	1,584	77,800	52,031	82,291	55,364	22
1,207	519	3,886	5,729	11,979	8,096	12,504	8,787	23
532	136	796	395	5,236	896	5,434	952	24
42	3	21	1	1,266	391	1,305	420	25
189	20	100	1	2,548	21	2,619	21	26
794	169	1,236	352	30,991	4,870	34,787	5,226	27
123,852	29,026	128,829	40,323	1,776,848	674,766	1,881,448	718,284	28

TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	NEWFOUNDLAND			TOTAL
		Corner Brook	St. John's	Other Areas	
NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.					
The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".					
Number of Taxable Returns.....	1	6,264 \$	26,907 \$	41,637 \$	74,808 \$
Sources of Income					
Wages and Salaries.....	2	27,295	105,902	165,564	298,761
Business Income.....	3	788	4,885	6,192	11,865
Professional Income.....	4	720	4,556	1,256	6,531
Commission Income.....	5	346	1,747	938	3,031
Farm or Fishing Income.....	6	4-	12	261	269
Old Age Pension Income.....	7	12	593	204	809
Alimony Received.....	8	63	1	26	90
Gross Dividends.....	9	136	2,277	419	2,832
Bond and Bank Interest.....	10	271	1,864	1,067	3,202
Rental Income.....	11	104	289	270	663
Annuity Income.....	12		39	8	47
Estate Income.....	13	24	385	6	415
Mortgage Interest.....	14	1	467	41	509
Other Canadian Investment Income	15		52	3	55
Foreign Investment Income.....	16	11	143	26	179
Miscellaneous Income.....	17	2	107	12	121
Total Income Assessed.....	18	29,768	123,320	176,291	329,379
Exemptions and Deductions					
Personal Exemptions.....	19	12,460	50,312	87,305	150,077
Pension Contributions.....	20	593	1,859	2,921	5,373
Retirement Savings Premiums.....	21	55	252	114	421
Standard Deductions.....	22	521	2,307	3,689	6,517
Medical Claims.....	23	44	413	151	607
Charitable Donations.....	24	221	1,027	1,167	2,415
Union Dues.....	25	96	218	423	738
Alimony Paid.....	26	3	24	68	95
Other Deductions.....	27	124	684	786	1,594
Total Exemptions and Deductions...	28	14,117	57,095	96,624	167,836
Taxable Income Assessed.....	29	15,651	66,266	79,732	161,648
Tax Payable					
Federal Tax Payable.....	30	1,957	8,959	9,018	19,934
Provincial Tax Payable.....	31	551	2,503	2,525	5,578
Old Age Security Tax Payable.....	32	450	1,787	2,477	4,714
Total Tax Payable.....	33	2,958	13,249	14,020	30,227
Basic Tax.....	34	2,634	12,009	12,156	26,798
Foreign Tax Credit.....	35	2	20	3	25
Dividend Tax Credit.....	36	22	420	79	521
Number of Non-Taxable Returns....	1	1,668 \$	11,080 \$	31,510 \$	44,258 \$
Sources of Income					
Wages and Salaries.....	2	2,250	11,986	39,909	54,146
Business Income.....	3	157	703	2,423	3,284
Professional Income.....	4		30	100	130
Commission Income.....	5	1	137	97	235
Farm or Fishing Income.....	6	16	5-	598	609
Old Age Pension Income.....	7	9	167	211	387
Alimony Received.....	8	5		76	81
Gross Dividends.....	9		11	25	36
Bond and Bank Interest.....	10	4	210	223	437
Rental Income.....	11	2-	42	117	157
Annuity Income.....	12			29	29
Estate Income.....	13				
Mortgage Interest.....	14		3	4	8
Other Canadian Investment Income	15				
Foreign Investment Income.....	16				
Miscellaneous Income.....	17	45	105	65	215
Total Income Assessed.....	18	2,486	13,390	43,878	59,754
Exemptions and Deductions					
Personal Exemptions.....	19	3,231	18,840	64,111	86,181
Pension Contributions.....	20	27	14	254	295
Retirement Savings Premiums.....	21				
Standard Deductions.....	22	166	1,099	3,122	4,386
Medical Claims.....	23		22	5	27
Charitable Donations.....	24	1	13	52	66
Union Dues.....	25	4	12	50	66
Alimony Paid.....	26				
Other Deductions.....	27	35	139	572	745
Total Exemptions and Deductions...	28	3,463	20,138	68,164	91,766



TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

PRINCE EDWARD ISLAND			NOVA SCOTIA					NEW BRUNSWICK		I T E M
Charlottetown	Other Areas	TOTAL	Dartmouth	Halifax	Sydney and Glace Bay	Truro	Other Areas	TOTAL	Fredericton	
6,401	9,387	15,788	16,096	40,872	24,987	5,442	73,585	160,982	9,500	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
21,784	27,654	49,437	68,821	162,305	97,610	19,314	244,356	592,406	38,845	2
1,647	2,933	4,580	1,416	4,914	3,940	1,375	15,517	27,162	1,838	3
1,160	1,049	2,215	1,145	7,788	2,181	692	6,371	18,176	1,717	4
453	401	854	1,061	3,335	1,028	485	3,506	9,415	923	5
33	2,760	2,793	70	174	153	162	7,419	7,978	29	6
347	249	596	254	1,428	471	139	2,335	4,627	290	7
18		18	31	161	38	63	307	600	17	8
779	591	1,370	810	7,401	1,101	671	6,671	16,654	795	9
937	585	1,422	660	4,377	1,303	400	5,147	11,887	773	10
113	62	175	116	1,752	296	97	272	2,532	199	11
53	28	81	13	170	23	4	191	401	52	12
130	61	192	51	1,366	168	162	804	2,552	82	13
117	101	218	61	451	78	37	478	1,105	153	14
22	2	23	41	194	24	35	182	477	25	15
51	15	65	16	746	116	76	660	1,613	100	16
91	61	152	29	217	86	59	596	987	31	17
27,642	36,551	64,193	74,595	196,779	108,618	23,770	294,811	698,573	45,869	18
10,951	16,881	27,833	28,747	69,274	51,849	9,881	136,678	296,429	16,196	19
660	651	1,311	2,117	4,807	1,940	533	5,351	14,748	952	20
125	139	264	108	538	158	62	698	1,563	134	21
478	763	1,241	1,292	3,202	2,024	445	6,300	13,263	700	22
152	101	252	347	1,189	314	79	943	2,873	165	23
415	397	812	677	2,224	1,003	233	2,176	6,314	749	24
39	64	103	169	460	541	45	826	2,040	64	25
7		7	22	259	28	23	175	507	28	26
108	225	332	240	1,161	434	113	1,610	3,558	303	27
12,935	19,221	32,155	33,718	83,114	58,290	11,415	154,758	341,295	19,291	28
14,708	17,356	32,064	40,914	113,721	50,343	12,355	140,165	357,497	26,580	29
1,846	2,018	3,864	4,751	15,207	5,729	1,554	15,997	43,237	3,492	30
517	560	1,077	1,339	4,266	1,607	437	4,502	12,151	984	31
413	522	935	1,226	2,999	1,628	356	4,304	10,513	673	32
2,776	3,099	5,875	7,315	22,472	8,965	2,347	24,803	65,902	5,149	33
2,480	2,718	5,198	6,401	20,435	7,716	2,096	21,616	58,265	4,709	34
4	2	6	2	79	18	10	119	228	15	35
142	101	242	140	1,314	190	126	1,146	2,915	141	36
1,969	5,508	7,477	4,769	10,476	8,633	1,427	36,532	61,837	3,198	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,685	5,414	7,099	4,626	9,167	11,266	1,417	42,149	68,625	2,597	2
267	668	935	258	439	723	187	4,100	5,707	156	3
14	2	16	13	16	32	9	55	126	15	4
14	93	107	39	94	139	8	242	523	48	5
84	1,409	1,493	10	9	39	48	3,087	3,115	32	6
81	126	207	63	307	303	64	891	1,627	23	7
			2	6			6	14	5	8
23	19	42	19	97	24	3	405	547	37	9
55	131	186	26	200	119	27	592	964	72	10
8	12	20	56	328	11	73	70	259	9	11
3	2	5		3			103	107		12
5		5	15	144	1	2	14	176		13
12	6	18	8	24		3	56	90		14
9	3	12					11	11	1	15
	9	9		3			4	7	2	16
27	20	47		123	11	3	281	418	9	17
2,287	7,914	10,201	5,023	10,961	12,569	1,698	52,067	82,317	3,003	18
3,049	10,428	13,477	6,948	15,571	17,173	2,058	70,392	112,142	4,298	19
23	60	83	59	69	89	10	287	514	6	20
	9	9	3	59			9	71		21
190	539	729	470	1,019	849	134	3,599	6,071	311	22
19	27	46	39	260	48	5	217	569	41	23
10	15	26	14	21	13	13	56	116	8	24
1	3	4		8	29		42	80		25
48	39	87	39	305	59	1	15	15	26	26
							197	601	68	27
3,340	11,121	14,461	7,572	17,312	18,259	2,221	74,814	120,179	4,758	28



TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

		NEW BRUNSWICK—(Concluded)			
	I T E M	Moncton	Saint John	Other Areas	TOTAL
NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.					
The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".					
Number of Taxable Returns . . . . .	1	17,893	26,983	68,544	122,920
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries . . . . .	2	70,882	101,306	241,305	452,337
Business Income . . . . .	3	1,708	2,916	12,859	19,321
Professional Income . . . . .	4	2,619	3,125	4,973	12,435
Commission Income . . . . .	5	1,679	2,025	2,928	7,554
Farm or Fishing Income . . . . .	6	15	47	3,924	4,016
Old Age Pension Income . . . . .	7	686	872	1,542	3,390
Alimony Received . . . . .	8	13	118	159	307
Gross Dividends . . . . .	9	1,002	3,125	3,791	8,713
Bond and Bank Interest . . . . .	10	1,239	3,205	3,647	8,864
Rental Income . . . . .	11	71	426	170	866
Annuity Income . . . . .	12	44	64	84	244
Estate Income . . . . .	13	320	503	408	1,313
Mortgage Interest . . . . .	14	148	381	372	1,055
Other Canadian Investment Income	15	60	85	111	281
Foreign Investment Income . . . . .	16	47	176	217	539
Miscellaneous Income . . . . .	17	87	165	237	519
Total Income Assessed . . . . .	18	80,619	118,540	276,725	521,752
Exemptions and Deductions					
Personal Exemptions . . . . .	19	32,976	47,489	128,732	225,393
Pension Contributions . . . . .	20	2,141	2,180	5,233	10,507
Retirement Savings Premiums . . . . .	21	158	239	412	942
Standard Deductions . . . . .	22	1,259	2,105	5,369	9,433
Medical Claims . . . . .	23	559	835	1,337	2,896
Charitable Donations . . . . .	24	1,176	1,419	3,384	6,728
Union Dues . . . . .	25	221	290	619	1,194
Alimony Paid . . . . .	26	48	68	38	181
Other Deductions . . . . .	27	359	510	1,564	2,735
Total Exemptions and Deductions . . . . .	28	38,896	55,134	146,687	260,008
Taxable Income Assessed . . . . .	29	41,723	63,421	130,166	261,891
Tax Payable					
Federal Tax Payable . . . . .	30	5,036	7,867	14,880	31,275
Provincial Tax Payable . . . . .	31	1,414	2,206	4,082	8,687
Old Age Security Tax Payable . . . . .	32	1,254	1,878	4,008	7,813
Total Tax Payable . . . . .	33	7,704	11,951	22,970	47,774
Basic Tax . . . . .	34	6,764	10,564	20,222	42,260
Foreign Tax Credit . . . . .	35	5	27	63	110
Dividend Tax Credit . . . . .	36	178	563	672	1,554
Number of Non-Taxable Returns . . . . .	1	4,442	6,865	40,833	55,338
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries . . . . .	2	3,555	6,717	47,470	60,338
Business Income . . . . .	3	375	324	3,979	4,833
Professional Income . . . . .	4	15	19	36	85
Commission Income . . . . .	5	39	110	249	446
Farm or Fishing Income . . . . .	6	31	26	1,572	1,610
Old Age Pension Income . . . . .	7	273	212	1,146	1,653
Alimony Received . . . . .	8	10	10	15	15
Gross Dividends . . . . .	9	32	38	229	336
Bond and Bank Interest . . . . .	10	106	136	579	893
Rental Income . . . . .	11	10	149	86	234
Annuity Income . . . . .	12	1	27	1	29
Estate Income . . . . .	13	15	9	36	60
Mortgage Interest . . . . .	14	13	6	108	127
Other Canadian Investment Income	15	2	2	2	5
Foreign Investment Income . . . . .	16	1	18	1	21
Miscellaneous Income . . . . .	17	56	23	385	472
Total Income Assessed . . . . .	18	4,500	7,774	55,880	71,158
Exemptions and Deductions					
Personal Exemptions . . . . .	19	6,218	10,998	77,795	99,308
Pension Contributions . . . . .	20	21	72	289	388
Retirement Savings Premiums . . . . .	21	435	657	13	13
Standard Deductions . . . . .	22	25	401	4,011	5,414
Medical Claims . . . . .	23	12	52	194	662
Charitable Donations . . . . .	24	1	7	109	181
Union Dues . . . . .	25	1	7	22	30
Alimony Paid . . . . .	26	60	51	482	26
Other Deductions . . . . .	27				661
Total Exemptions and Deductions . . . . .	28	6,772	12,238	82,916	106,684

TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

QUEBEC										I T E M
Cap-de-la-Madeleine	Chicoutimi	Drummondville	Granby	Hull	Jacques Cartier	Jonquière	Longueuil	Montreal	Quebec	
7,959 \$	10,857 \$	12,400 \$	10,553 \$	31,266 \$	11,658 \$	9,040 \$	8,034 \$	732,120 \$	103,796 \$	1
32,271 962 485 424 63 73	44,612 1,394 2,361 763 31 84 6	46,261 2,785 931 1,348 21 37	38,452 2,336 986 935 15 126	131,484 5,102 3,001 1,427 6- 392 29	46,624 1,495 112 609 36	43,070 847 1,033 440 2	33,792 1,436 1,289 886 6 182	3,163,146 128,449 124,200 90,302 193- 17,135	428,314 21,656 22,110 11,502 175- 2,274	2 3 4 5 6 7
127 283 10- 3 82 5 8 25	455 542 265 2 15 103 69 1 22	338 304 240 5 64 69 9 16 29	374 320 58 27 269 1 10 10	977 1,149 398 12 115 363 4 157 82	28 38 53 1 1 13 2	146 85 44 67 180 1 3	257 449 282 57 237 7 66	93,534 68,639 32,183 1,939 21,414 19,730 5,713 10,700 2,193	8,104 8,350 1,672 180 1,848 2,229 358 199 357	8 9 10 11 12 13 14 15 16 17
34,802	51,223	52,458	43,921	144,685	49,011	45,920	38,984	3,781,667	509,162	18
15,717 621 17 209 340 1,216 170 91	23,552 854 89 457 420 1,311 229 4 268	23,152 795 162 493 298 1,478 223 12 160	18,423 549 94 512 418 1,082 184 7 146	56,855 3,799 184 2,349 1,307 1,241 388 23 1,071	22,601 725 8 743 374 815 191 5 200	21,308 1,234 34 158 309 1,578 290 5 164	14,152 805 64 447 412 695 105 15 200	1,265,055 65,118 9,229 45,309 38,028 58,852 9,984 3,631 24,167	189,361 10,125 1,069 2,709 3,570 16,399 1,573 148 2,941	19 20 21 22 23 24 25 26 27
18,380	27,185	26,772	21,416	67,217	25,657	25,079	16,895	1,519,374	227,895	28
16,418	24,070	25,684	22,525	77,495	23,372	20,854	22,086	2,263,025	281,283	29
1,241 538	2,069 1 725	2,062 818	1,825 4 718	6,358 51 2,393	1,712 798	1,610 3 685	1,871 1 654	220,230 551 57,957	26,521 6 7,570	30 31 32
1,779 2,422 23	2,795 4,019 78	2,881 4,014 2 61	2,547 3,542 1 64	8,802 12,304 29 155	2,510 3,347 4 5	2,298 3,135 27	2,525 3,641 1 41	278,738 426,283 1,629 17,056	34,097 51,310 30 1,457	33 34 35 36
1,805 \$	4,048 \$	2,883 \$	3,108 \$	7,497 \$	2,761 \$	2,709 \$	1,951 \$	140,861 \$	23,950 \$	1
2,425 232 72 91	4,360 375 22 55 82 44 4 2,525- 1 372	3,405 592 24 52 54 5 52 222 30	3,667 210 37 162 88 50 20 77 21 8 12	8,390 695 83 197 92- 56 3 22 131 301 14 6 26 1	2,373 328 121 4 18 15 61 7 42 30	4,687 54 33 4 78 18 15 10 42 3	1,404 108 39 2,636 165 5,752 180 1,424 3,699 4,125 192 833 1,282 2 324 769	122,865 11,418 619 2,636 171 898 180 146 651 287 15 32 56 16 209	23,486 2,728 99 781 171 898 8 9 10 11 12 13 14 15 16 17	
3,001	2,789	4,436	4,352	9,831	2,939	4,956	1,852	156,286	29,575	18
3,340 16 151 66 63 8 2 87	7,478 30 389 41 28 5	5,676 35 268 23 37 12 35	5,533 23 285 105 48 7 36	12,259 97 1 732 116 15 7 26 65	4,259 25 270 29 5 3 11	6,677 34 257 24 9 23 45	2,940 195 5 1	209,974 876 39 13,483 3,146 607 258 846 4,521	40,662 340 21 2,246 533 161 36 218 558	19 20 21 22 23 24 25 26 27
3,732	7,971	6,086	6,037	13,318	4,602	7,067	3,142	233,749	44,756	28

TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

		QUEBEC—(Continued)				
		I T E M	Rouyn and Noranda	St-Hyacinthe	St-Jean	St. Jérôme
NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.						
The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.						
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".						
Number of Taxable Returns.....	1		9,786 \$	9,317 \$	8,741 \$	8,295 \$
Sources of Income						
Wages and Salaries.....	2		39,760	32,047	33,270	28,692
Business Income.....	3		2,315	2,237	2,063	2,773
Professional Income.....	4		864	1,218	758	1,216
Commission Income.....	5		610	207	634	284
Farm or Fishing Income.....	6		131	77	7	1-
Old Age Pension Income.....	7		77	79	112	160
Alimony Received.....	8				52	
Gross Dividends.....	9		394	518	590	142
Bond and Bank Interest.....	10		337	567	654	445
Rental Income.....	11		119	365	282	350
Annuity Income.....	12		69	4	17	
Estate Income.....	13		14	44	31	
Mortgage Interest.....	14		236	165	212	170
Other Canadian Investment Income	15		24	14		1
Foreign Investment Income.....	16		2	8	1	1
Miscellaneous Income.....	17		6	30	4	1
Total Income Assessed.....	18		44,959	37,579	38,689	34,233
Exemptions and Deductions						
Personal Exemptions.....	19		19,936	15,791	16,241	15,122
Pension Contributions.....	20		667	386	641	391
Retirement Savings Premiums.....	21		51	81	58	36
Standard Deductions.....	22		857	602	477	560
Medical Claims.....	23		256	345	302	292
Charitable Donations.....	24		154	577	778	448
Union Dues.....	25		92	140	138	122
Alimony Paid.....	26		43	11	28	
Other Deductions.....	27		189	136	145	91
Total Exemptions and Deductions...	28		22,245	18,067	18,808	17,062
Taxable Income Assessed.....	29		22,712	19,508	19,906	17,168
Tax Payable						
Federal Tax Payable.....	30		1,978	1,610	1,593	1,478
Provincial Tax Payable.....	31		13	8	1	
Old Age Security Tax Payable.....	32		696	613	620	533
Total Tax Payable.....	33		2,687	2,231	2,215	2,011
Basic Tax.....	34		3,818	3,108	3,099	2,859
Foreign Tax Credit.....	35			3		
Dividend Tax Credit.....	36		63	91	99	27
Number of Non-Taxable Returns....	1		2,376 \$	2,776 \$	2,345 \$	2,286 \$
Sources of Income						
Wages and Salaries.....	2		3,148	2,179	2,419	1,837
Business Income.....	3		204	106	175	431
Professional Income.....	4				18	8-
Commission Income.....	5		61		35	
Farm or Fishing Income.....	6		27		26	
Old Age Pension Income.....	7		72	63	20	108
Alimony Received.....	8					
Gross Dividends.....	9		14	25	6	90
Bond and Bank Interest.....	10		1	127	35	3
Rental Income.....	11		11	46	92	249
Annuity Income.....	12					
Estate Income.....	13					
Mortgage Interest.....	14			55	35	13
Other Canadian Investment Income	15					
Foreign Investment Income.....	16					
Miscellaneous Income.....	17		30			18
Total Income Assessed.....	18		3,568	2,602	2,859	2,741
Exemptions and Deductions						
Personal Exemptions.....	19		4,854	4,025	3,684	3,607
Pension Contributions.....	20		36	21	6	
Retirement Savings Premiums.....	21					
Standard Deductions.....	22		230	258	221	229
Medical Claims.....	23		30	19	2	
Charitable Donations.....	24		5	22	27	
Union Dues.....	25		1	3	6	9
Alimony Paid.....	26					
Other Deductions.....	27		28	41	15	167
Total Exemptions and Deductions...	28		5,183	4,388	3,961	4,011



TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

QUEBEC—(Concluded)						ONTARIO				I T E M
Shawinigan	Sherbrooke	Thetford-Mines	Trois-Rivières	Valleyfield	Other Areas	TOTAL	Barrie	Belleville	Brampton	
10,542 \$	24,329 \$	5,608 \$	18,236 \$	8,954 \$	441,600 \$	1,483,091 \$	9,594 \$	12,414 \$	15,576 \$	1
47,485	88,444	24,559	74,849	34,932	1,722,973	6,135,035	39,289	52,634	68,007	2
1,942	7,723	1,299	3,001	1,136	118,837	310,290	2,978	1,903	2,529	3
778	4,532	557	3,090	453	34,914	204,889	1,339	2,011	1,357	4
273	2,296	294	1,462	827	25,934	141,460	939	1,059	847	5
2-	27-	78			4,797	4,823	187	179	590	6
144	381	96	178	89	4,936	26,594	269	268	459	7
	57		12		288	3,248	48	14	56	8
373	1,933	277	948	131	14,547	124,193	763	882	716	9
439	1,461	398	870	124	19,027	104,483	699	866	1,509	10
134	396	45	511	58	4,931	42,376	537	139	218	11
1	20		19	1	287	2,560	49	50	33	12
53	454	32	120	8	2,035	26,333	135	83	291	13
88	405	20	282	115	7,021	31,875	276	210	1,221	14
21	147	7	69		754	7,375	3	9	15	15
6	92	6	13	9	829	12,066	8	362	68	16
6	137	29	61	18	1,301	4,383	130	11	19	17
51,745	108,452	27,697	85,483	37,901	1,963,412	7,181,983	47,647	60,680	77,934	18
22,056	44,796	12,193	34,344	17,256	853,679	2,701,591	16,583	20,953	26,464	19
1,083	1,310	474	1,424	392	30,110	121,502	971	1,432	1,156	20
84	256	26	250	18	2,378	14,187	142	218	150	21
289	1,530	122	600	361	26,315	85,095	739	969	1,306	22
654	839	386	1,016	290	13,526	63,383	246	294	413	23
1,565	1,934	899	2,520	1,110	34,776	129,429	417	586	501	24
271	306	124	339	162	6,395	21,426	99	179	196	25
1	85		24	16	713	4,766	117	55	58	26
300	590	128	1,526	106	9,442	42,063	277	452	368	27
26,303	51,647	14,352	42,043	19,711	977,334	3,183,442	19,592	25,138	30,613	28
25,432	56,879	13,341	44,544	18,196	986,625	4,001,123	28,059	35,545	47,320	29
2,044	4,899	1,175	3,784	1,365	80,736	366,161	3,451	4,411	5,774	30
5		2		1	239	886	973	1,254	1,626	31
789	1,662	403	1,290	623	30,027	110,112	791	1,009	1,355	32
2,838	6,562	1,580	5,074	1,990	111,002	477,159	5,215	6,674	8,755	33
3,972	9,531	2,266	7,368	2,662	156,832	709,532	4,650	6,010	7,775	34
	18		1	1	134	1,855	2	69	5	35
65	351	52	165	20	2,517	22,414	120	162	116	36
3,391 \$	6,707 \$	1,504 \$	5,054 \$	1,803 \$	157,136 \$	376,951 \$	2,188 \$	2,612 \$	2,245 \$	1
4,509	5,473	1,245	4,742	2,260	165,066	369,940	1,769	1,911	1,575	2
215	797	84-	696	137	28,144	47,561	310	197	277	3
	9-				582	1,540			3	4
59	305		57	95	1,842	6,534	45	122		5
	68	76			12,835	13,522	59	111	104	6
126	246	18	41	36	3,926	11,609	18	91	108	7
					96	278		6		8
	32		31		626	2,501	15	76		9
5	257	59	181	17	3,967	9,645	55	198	62	10
29	30	52	146	75	2,207	5,570	92-	64	15	11
					28	249	16			12
	52		2		371	1,305	18	18	56	13
4	76				1,408	3,381		58	2	14
	17				23	41	3	14	32	15
	1				20	367				16
34	12		108	69	882	2,160				17
4,980	7,357	1,365	6,005	2,689	222,023	476,204	2,215	2,866	2,235	18
6,623	10,448	2,479	8,115	3,676	307,777	654,088	3,351	3,999	3,366	19
20	12	2	40	26	1,206	2,844	23	13	10	20
					106	146			8	21
321	663	150	493	158	15,161	36,158	217	251	206	22
146	9		22	15	1,109	5,435	5	103	32	23
15	12		21	44	745	1,865	3	12	33	24
8	9		7	6	223	634	1	2	1	25
					26	1,117			2	26
23	101		63	29	2,404	8,229	48	78	10	27
7,156	11,253	2,632	8,761	3,956	328,758	710,516	3,647	4,458	3,667	28

TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

		ONTARIO—(Continued)				
		I T E M	Brantford	Brockville	Chatham	Cornwall
NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.	Number of Taxable Returns.....	1	24,549	8,451	13,630	14,005
			\$	\$	\$	\$
Sources of Income						
	Wages and Salaries.....	2	101,544	34,796	55,525	59,986
	Business Income.....	3	5,537	1,528	3,596	2,408
	Professional Income.....	4	3,257	1,058	2,380	1,632
	Commission Income.....	5	1,378	207	1,317	853
	Farm or Fishing Income.....	6	1,214	12-	2,043	11-
	Old Age Pension Income.....	7	879	285	365	288
	Alimony Received.....	8	63	21	60	26
	Gross Dividends.....	9	2,617	742	1,085	682
	Bond and Bank Interest.....	10	2,746	970	1,073	1,125
	Rental Income.....	11	666	238	607	205
	Annuity Income.....	12	98	43	10	31
	Estate Income.....	13	897	476	209	68
	Mortgage Interest.....	14	1,058	209	534	360
	Other Canadian Investment Income	15	12	13	1	31
	Foreign Investment Income.....	16	84	225	219	17
	Miscellaneous Income.....	17	118	24	55	51
	Total Income Assessed.....	18	122,168	40,823	69,080	67,752
Exemptions and Deductions						
	Personal Exemptions.....	19	42,745	14,039	23,845	26,391
	Pension Contributions.....	20	1,748	593	1,261	1,292
	Retirement Savings Premiums.....	21	330	112	282	192
	Standard Deductions.....	22	1,863	689	1,061	1,121
	Medical Claims.....	23	831	212	438	345
	Charitable Donations.....	24	1,380	287	553	536
	Union Dues.....	25	429	96	170	257
	Alimony Paid.....	26	187	67	109	21
	Other Deductions.....	27	455	152	251	491
	Total Exemptions and Deductions...	28	49,967	16,247	27,970	30,646
	Taxable Income Assessed.....	29	72,199	24,575	41,108	37,110
Tax Payable						
	Federal Tax Payable.....	30	9,356	3,140	5,261	4,404
	Provincial Tax Payable.....	31	2,624	892	1,484	1,239
	Old Age Security Tax Payable.....	32	2,029	681	1,130	1,109
	Total Tax Payable.....	33	14,010	4,713	7,875	6,752
	Basic Tax.....	34	12,548	4,268	7,097	5,930
	Foreign Tax Credit.....	35	15	43	32	1
	Dividend Tax Credit.....	36	471	139	198	111
Number of Non-Taxable Returns....		1	4,321	1,241	2,768	3,962
			\$	\$	\$	\$
Sources of Income						
	Wages and Salaries.....	2	2,653	793	1,573	3,660
	Business Income.....	3	320	151	51	241
	Professional Income.....	4				10
	Commission Income.....	5	72	13	285	
	Farm or Fishing Income.....	6	113-	48	103-	34
	Old Age Pension Income.....	7	381	18	252	174
	Alimony Received.....	8	43	11		
	Gross Dividends.....	9	8		18	67
	Bond and Bank Interest.....	10	247	10	136	104
	Rental Income.....	11	131	6	66	175
	Annuity Income.....	12	4			1
	Estate Income.....	13		10		21
	Mortgage Interest.....	14	145	15	106	46
	Other Canadian Investment Income	15				
	Foreign Investment Income.....	16				1
	Miscellaneous Income.....	17	43	31	76	
	Total Income Assessed.....	18	3,932	1,107	2,459	4,535
Exemptions and Deductions						
	Personal Exemptions.....	19	6,292	1,689	4,063	6,405
	Pension Contributions.....	20	5	11	7	76
	Retirement Savings Premiums.....	21				
	Standard Deductions.....	22	407	122	267	382
	Medical Claims.....	23	14	7	30	33
	Charitable Donations.....	24	40	1	7	9
	Union Dues.....	25	3	1		10
	Alimony Paid.....	26				26
	Other Deductions.....	27	34	16	10	70
	Total Exemptions and Deductions...	28	6,796	1,848	4,383	7,011

TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO—(Continued)										
Port William and Port Arthur	Galt	Guelph	Hamilton	Kingston	Kirkland Lake	Kitchener and Waterloo	London	Niagara Falls	North Bay	I T E M
36,720 \$	12,774 \$	20,496 \$	151,637 \$	24,437 \$	4,271 \$	49,693 \$	73,631 \$	19,598 \$	12,116 \$	1
162,266	48,648	87,466	706,490	98,327	17,390	212,464	309,460	84,561	52,377	2
7,053	3,197	3,842	24,764	4,926	738	9,255	13,392	4,815	2,484	3
4,186	1,766	2,799	22,011	4,522	478	6,262	11,906	2,158	2,002	4
2,004	1,176	1,230	14,091	1,382	131	4,606	7,690	836	1,734	5
112	79	252	474	10		931	343	39	35	6
651	324	620	3,877	611	58	1,034	2,227	831	168	7
63	31	50	798	197		146	202	173	36	8
1,739	961	1,734	14,628	2,187	303	4,023	8,282	1,288	794	9
2,167	1,000	1,678	12,568	2,349	193	4,355	8,487	1,628	672	10
492	309	399	3,122	1,544	48	1,313	1,553	418	93	11
33	37	38	826	126	1	128	402	77	67	12
350	165	846	2,735	734	6	1,081	2,372	133	32	13
755	252	556	5,010	449	19	1,537	1,805	582	443	14
59	17	33	321	85	3	65	301	21	5	15
30	44	75	1,080	234	2	315	1,062	95	34	16
125	59	52	551	334	10	320	365	218	4	17
182,084	58,064	101,670	813,346	118,016	19,377	247,837	369,850	97,870	60,979	18
66,650	21,485	36,106	265,763	39,492	7,925	81,674	121,784	33,891	22,111	19
4,076	825	1,896	13,018	2,455	302	3,505	7,603	1,483	1,796	20
439	224	419	2,496	289	109	863	1,341	289	180	21
3,005	1,085	1,602	11,787	2,027	361	3,620	5,701	1,501	959	22
1,179	198	646	5,611	593	80	1,593	2,590	869	329	23
1,093	434	971	7,118	866	112	3,235	3,668	754	527	24
783	173	316	2,603	317	37	570	976	333	170	25
121	75	55	1,113	191	1	226	287	78	70	26
1,156	202	403	3,478	765	51	1,556	2,328	449	513	27
78,501	24,703	42,414	312,987	46,994	8,977	96,842	146,278	39,646	26,654	28
103,645	33,376	59,269	500,511	71,140	10,400	150,988	223,645	58,220	34,346	29
12,862	4,104	7,623	65,507	9,012	1,237	19,401	29,353	6,916	4,211	30
3,620	1,153	2,146	18,439	2,535	349	5,451	8,267	1,957	1,181	31
2,981	1,003	1,661	13,247	1,954	318	4,176	5,987	1,624	976	32
19,463	6,260	11,429	97,193	13,501	1,904	29,028	43,607	10,497	6,369	33
17,307	5,515	10,261	88,162	12,144	1,665	26,125	39,590	9,565	5,691	34
11	7	16	184	29	1	69	196	256	6	35
302	173	313	2,520	392	53	718	1,459	215	132	36
7,587 \$	2,803 \$	3,902 \$	25,042 \$	5,651 \$	768 \$	9,809 \$	12,523 \$	4,955 \$	3,365 \$	1
5,907	2,403	2,973	17,758	4,754	413	7,985	9,107	5,576	2,862	2
393	102	312	951	209	30	275	1,019	403	591	3
26		28	120	25		48	13-		63	4
80	47	68	370	28		96	345	1	40	5
120	83	58	303-	107		53-	33	12		6
425	175	367	1,082	249		647	764	284	221	7
			118	10		41	182	47		8
65	55	2	316	19	15	121	189	8	33	9
205	144	203	974	92	15	316	590	125	60	10
120	11-	63	230	167		174	52-	184-	120-	11
28		120	222	18		160	34	6		12
1			165	22		1	63			13
126	66	3	194	9		160	135	49	14	14
		1					50			15
			161			64	15			16
82	18	45	306	3		22	21	74		17
7,577	3,081	4,244	22,665	5,712	473	10,057	12,481	6,400	3,763	18
10,741	4,288	5,872	33,519	7,831	839	13,843	17,361	7,240	5,112	19
75	4	8	32	37		7	47	9	35	20
22			4				1	1		21
726	271	377	2,435	547	77	934	1,202	475	327	22
116	72	13	620	73		165	311	22	58	23
32	6	18	61	13		59	15	27	6	24
12	1	6	16	6		5	13	8	2	25
		34	12					3	49	26
119	3	94	587	160	10	506	469	130	195	27
11,844	4,645	6,422	37,286	8,667	926	15,518	19,419	7,914	5,786	28



TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

ONTARIO—(Continued)

	I T E M	Orillia	Oshawa	Ottawa	Owen Sound
NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.					
The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".					
Number of Taxable Returns.....	1	7,601	31,753	130,524	6,688
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	29,943	164,793	598,468	24,494
Business Income.....	3	1,200	4,689	14,725	1,757
Professional Income.....	4	1,039	3,554	20,883	1,253
Commission Income.....	5	841	2,388	10,297	633
Farm or Fishing Income.....	6	125	133	83	129
Old Age Pension Income.....	7	281	716	5,148	397
Alimony Received.....	8	8	220	905	44
Gross Dividends.....	9	537	2,187	14,568	1,089
Bond and Bank Interest.....	10	578	2,416	14,069	952
Rental Income.....	11	69	381	3,430	148
Annuity Income.....	12	13	96	621	35
Estate Income.....	13	22	724	3,285	204
Mortgage Interest.....	14	150	725	4,567	256
Other Canadian Investment Income	15		96	548	
Foreign Investment Income.....	16	117	1,633	1,212	43
Miscellaneous Income.....	17	57	56	677	14
Total Income Assessed.....	18	34,980	184,807	693,320	31,449
Exemptions and Deductions					
Personal Exemptions.....	19	13,303	56,739	212,749	12,224
Pension Contributions.....	20	667	1,713	21,905	583
Retirement Savings Premiums.....	21	101	435	2,008	130
Standard Deductions.....	22	610	2,513	9,744	487
Medical Claims.....	23	241	1,109	6,267	177
Charitable Donations.....	24	311	1,427	6,803	483
Union Dues.....	25	72	645	1,170	80
Alimony Paid.....	26		196	855	2
Other Deductions.....	27	102	682	3,500	130
Total Exemptions and Deductions...	28	15,407	65,459	265,001	14,295
Taxable Income Assessed.....	29	19,593	119,354	428,606	17,153
Tax Payable					
Federal Tax Payable.....	30	2,378	16,241	57,211	2,053
Provincial Tax Payable.....	31	672	4,602	15,989	578
Old Age Security Tax Payable.....	32	563	2,982	10,841	482
Total Tax Payable.....	33	3,613	23,825	84,041	3,113
Basic Tax.....	34	3,214	22,047	77,235	2,764
Foreign Tax Credit.....	35	14	255	229	4
Dividend Tax Credit.....	36	102	376	2,614	200
Number of Non-Taxable Returns....	1	1,636	4,320	23,480	1,231
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	1,503	2,358	17,962	1,209
Business Income.....	3	81	580	1,096	109
Professional Income.....	4	3	30	159	
Commission Income.....	5		87	231	15
Farm or Fishing Income.....	6	153		184	216
Old Age Pension Income.....	7	107	288	1,272	108
Alimony Received.....	8			70	
Gross Dividends.....	9	7	20	295	
Bond and Bank Interest.....	10	103	153	1,074	
Rental Income.....	11	18	42	228	2
Annuity Income.....	12			141	
Estate Income.....	13			52	
Mortgage Interest.....	14	2	23	269	4
Other Canadian Investment Income	15			1	
Foreign Investment Income.....	16			1	
Miscellaneous Income.....	17		9	68	
Total Income Assessed.....	18	1,976	3,589	23,102	1,662
Exemptions and Deductions					
Personal Exemptions.....	19	2,702	5,623	32,093	2,176
Pension Contributions.....	20	7	1	219	8
Retirement Savings Premiums.....	21			40	
Standard Deductions.....	22	159	417	2,239	116
Medical Claims.....	23	5	16	756	12
Charitable Donations.....	24	5	27	73	7
Union Dues.....	25	1	5	9	2
Alimony Paid.....	26		1		
Other Deductions.....	27	49	49	889	
Total Exemptions and Deductions...	28	2,927	6,139	36,318	2,321

TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO—(Continued)

Pembroke	Peter- borough	Port Colborne	St. Catharines	St. Thomas	Sarnia	Sault Ste. Marie	Stratford	Sudbury and Copper Cliff	Timmins, Porcupine and Schumacher	I T E M
7,008 \$	21,348 \$	7,389 \$	40,282 \$	10,814 \$	21,777 \$	25,130 \$	10,449 \$	37,068 \$	12,319 \$	1
27,104	92,702	33,020	193,899	41,454	111,344	124,643	38,867	171,485	51,321	2
908	3,987	1,183	7,232	1,696	4,330	4,020	3,026	5,546	2,957	3
929	3,233	641	5,996	1,261	3,514	2,774	1,280	5,610	1,452	4
340	1,514	344	2,722	459	1,500	1,234	280	3,160	706	5
11	374	118	611	658	338	3	604	92	2-	6
156	816	294	964	566	649	423	556	447	137	7
	86	22	80	7	63	86	81	16		8
353	1,411	303	3,143	807	1,818	1,023	640	1,742	712	9
283	2,143	626	3,056	1,186	1,872	1,545	1,160	1,708	484	10
124	348	178	1,107	125	86	226	147	460	159	11
10	56	22	139	11	127	38	93	114	2	12
46	388	23	781	169	268	186	207	477	28	13
38	481	308	1,040	345	505	660	99	764	298	14
1	47	1	47	9	52	22	10	69	7	15
1	65	5	362	73	179	63	191	32	53	16
80	96	46	142	231	100	81	62	127	20	17
30,385	107,746	37,133	221,322	49,058	126,744	137,027	47,303	191,849	58,333	18
12,548	37,279	13,901	73,512	17,730	41,523	48,564	16,987	71,303	24,087	19
703	2,090	389	3,176	1,083	2,644	1,776	808	2,245	628	20
67	320	88	675	288	480	306	161	469	80	21
518	1,536	556	3,052	851	1,511	2,035	803	2,929	1,019	22
194	749	191	1,467	300	970	631	256	1,021	260	23
358	1,235	347	2,021	436	1,354	905	562	1,385	343	24
96	384	169	740	173	448	623	114	914	74	25
1	238	10	154	99	105	125	16	91	49	26
106	402	64	795	399	691	522	272	787	359	27
14,590	44,234	15,716	85,591	21,359	49,726	55,487	19,978	81,145	26,900	28
15,799	63,511	21,416	135,735	27,717	77,014	81,559	27,323	110,716	31,440	29
1,828	7,812	2,562	17,501	3,254	9,923	10,147	3,329	13,545	3,831	30
513	2,203	721	4,927	916	2,798	2,860	935	3,811	1,072	31
500	1,812	634	3,543	815	1,954	2,258	799	3,203	932	32
2,841	11,827	3,917	25,971	4,985	14,676	15,265	5,063	20,560	5,836	33
2,454	10,525	3,453	23,686	4,410	13,396	13,661	4,507	18,233	5,153	34
	13	6	130	34	38	10	24	10	11	35
64	233	52	533	138	306	186	96	311	106	36
2,017 \$	3,848 \$	1,349 \$	6,998 \$	2,166 \$	4,560 \$	5,089 \$	1,885 \$	5,565 \$	2,729 \$	1
2,497	2,655	1,116	5,113	1,936	3,271	3,409	1,587	5,868	2,916	2
139	555	12	469	82	204	278	228	195	200	3
11	29		55	5	27	20				4
	82		54	52	43			131	53	5
105	106		88	180	193	55-	177			6
84	183	90	446	117	235	324	162	136	82	7
	28	14	46		45	17				8
	52	4	61	26	75	41	2	47	64	9
17	93	44	225	133	150	184	203	104	49	10
31	147	34	272	37	54	150	21	207	83	11
	5	34	2		25	42			24	12
			31		90			5		13
12	107	12	35		9	20	7	26	43	14
	2		7							15
	10	4		29	11	14				16
	9	18	32	61		18	63	124	140	17
2,895	4,064	1,382	6,936	2,657	4,432	4,460	2,451	6,842	3,655	18
4,188	6,006	1,944	9,479	3,289	6,321	6,562	3,289	9,544	4,752	19
31	14		32		3	8	8	33	1	20
								6		21
199	367	133	667	203	443	497	182	536	266	22
2	30	2	82	264	127	71		96	14	23
6	16	5	31	15	19	10	15	7	9	24
	1	2	6		2	4	1	8	2	25
		3						39		26
133	51	19	182	42	106	155	76	151	72	27
4,559	6,485	2,108	10,479	3,814	7,021	7,306	3,570	10,420	5,120	28

TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

		ONTARIO—(Continued)				
		Toronto	Welland	Whitby	Windsor	
		I T E M				
NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.	Number of Taxable Returns.....	1	809,769	15,272	6,294	68,822
			\$	\$	\$	\$
The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.	Sources of Income					
	Wages and Salaries.....	2	3,597,572	68,378	31,181	333,694
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".	Business Income.....	3	153,770	2,862	865	14,096
	Professional Income.....	4	138,540	1,954	534	9,479
	Commission Income.....	5	91,582	624	106	5,817
	Farm or Fishing Income.....	6	504-	57	268	175
	Old Age Pension Income.....	7	24,120	377	83	2,125
	Alimony Received.....	8	7,742	45	23	377
	Gross Dividends.....	9	117,423	662	337	3,712
	Bond and Bank Interest.....	10	80,462	1,031	358	5,526
	Rental Income.....	11	21,778	153	24	1,928
	Annuity Income.....	12	3,744	84		367
	Estate Income.....	13	27,325	481	54	621
	Mortgage Interest.....	14	27,851	483	114	1,249
	Other Canadian Investment Income	15	3,528	9	16	95
	Foreign Investment Income.....	16	10,599	23	62	643
	Miscellaneous Income.....	17	3,679	23	2	810
	Total Income Assessed.....	18	4,309,212	77,247	34,029	380,712
	Exemptions and Deductions					
	Personal Exemptions.....	19	1,294,420	26,989	11,145	123,980
	Pension Contributions.....	20	70,728	914	546	4,125
	Retirement Savings Premiums.....	21	14,077	212	83	1,104
	Standard Deductions.....	22	66,654	1,211	529	5,406
	Medical Claims.....	23	26,828	447	171	2,269
	Charitable Donations.....	24	32,935	508	182	3,063
	Union Dues.....	25	9,536	296	109	1,492
	Alimony Paid.....	26	6,368	26	21	414
	Other Deductions.....	27	27,262	292	105	1,314
	Total Exemptions and Deductions...	28	1,548,808	30,895	12,892	143,166
	Taxable Income Assessed.....	29	2,761,279	46,349	21,137	237,582
	Tax Payable					
	Federal Tax Payable.....	30	385,048	5,697	2,559	29,882
	Provincial Tax Payable.....	31	108,001	1,606	723	8,592
	Old Age Security Tax Payable.....	32	69,112	1,312	583	5,858
	Total Tax Payable.....	33	562,161	8,615	3,865	44,331
	Basic Tax.....	34	517,927	7,671	3,458	42,454
	Foreign Tax Credit.....	35	2,235	7	9	2,188
	Dividend Tax Credit.....	36	20,625	97	52	658
	Number of Non-Taxable Returns....	1	124,001	2,865	941	14,842
			\$	\$	\$	\$
	Sources of Income					
	Wages and Salaries.....	2	93,191	2,127	528	23,666
	Business Income.....	3	5,931	213	5-	614
	Professional Income.....	4	1,019			43
	Commission Income.....	5	2,560		9	110
	Farm or Fishing Income.....	6	298	60	20	27
	Old Age Pension Income.....	7	4,724	132	18	581
	Alimony Received.....	8	244			52
	Gross Dividends.....	9	1,695	17	1	157
	Bond and Bank Interest.....	10	4,787	128	89	438
	Rental Income.....	11	1,524-	40	1-	159
	Annuity Income.....	12	517	9		
	Estate Income.....	13	422			26
	Mortgage Interest.....	14	1,357	17	8	92
	Other Canadian Investment Income	15	44			
	Foreign Investment Income.....	16	384			74
	Miscellaneous Income.....	17	591	14		192
	Total Income Assessed.....	18	116,237	2,758	668	26,230
	Exemptions and Deductions					
	Personal Exemptions.....	19	166,012	3,961	1,173	21,001
	Pension Contributions.....	20	313	2		62
	Retirement Savings Premiums.....	21	20			8
	Standard Deductions.....	22	11,962	280	94	1,416
	Medical Claims.....	23	3,221	21		128
	Charitable Donations.....	24	324	3		95
	Union Dues.....	25	98	4		38
	Alimony Paid.....	26	376			1
	Other Deductions.....	27	4,220	27		369
	Total Exemptions and Deductions...	28	186,546	4,298	1,268	23,118



TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO—(Concluded)			MANITOBA				SASKATCHEWAN			I T E M
Woodstock	Other Areas	TOTAL	Brandon	Portage la Prairie	Winnipeg	Other Areas	TOTAL	Moose Jaw	Prince Albert	
10,824 \$	565,923 \$	2,350,644 \$	10,089 \$	4,240 \$	179,475 \$	67,295 \$	261,099 \$	11,482 \$	7,923 \$	1
41,736	2,259,388	10,226,715	38,281	13,461	734,548	213,116	999,405	38,326	29,986	2
2,228	152,220	478,241	2,008	572	26,188	16,626	45,394	2,324	1,768	3
1,731	51,175	327,957	1,610	367	25,356	4,569	31,903	1,429	1,396	4
862	32,353	199,241	629	327	15,214	2,898	19,068	609	856	5
961	83,105	93,640	1,129	1,159	2,157	33,918	38,363	3,904	355	6
405	16,832	68,705	360	97	4,880	2,245	7,583	768	167	7
6	828	12,620			494	19	513	36	12	8
839	31,611	228,343	485	193	15,484	2,475	18,636	768	268	9
796	46,717	211,055	694	452	16,233	5,598	22,978	1,378	484	10
432	8,795	52,001	5	68	2,612	973	3,658	349	142	11
47	1,543	9,209	29	6	1,036	193	1,263	118	16	12
288	6,487	52,675	18	31	3,784	464	4,297	159	30	13
292	17,743	73,244	127	60	3,535	912	4,635	173	95	14
17	1,384	6,953	68	10	1,462	559	2,100	17	45	15
46	3,214	22,569	6	1	1,190	23	1,220	6	1	16
38	2,557	11,342	27	2	490	197	715	86	7	17
50,723	2,715,952	12,074,510	45,475	16,806	854,664	284,786	1,201,731	50,451	35,628	18
18,172	1,048,300	4,043,355	17,626	6,601	301,643	123,415	449,285	19,679	14,081	19
900	44,945	207,980	1,227	346	21,445	5,829	28,847	1,176	975	20
137	7,787	37,084	228	26	3,284	824	4,362	235	184	21
831	45,653	187,845	813	354	13,475	5,510	20,152	884	656	22
403	13,883	74,298	192	102	8,713	1,294	10,301	310	99	23
477	21,017	99,186	402	90	7,897	2,245	10,633	562	244	24
173	7,565	32,579	105	26	2,343	677	3,150	209	127	25
4	2,160	13,766		13	1,109	140	1,262	39	44	26
173	13,469	64,775	399	64	6,296	1,584	8,343	516	571	27
21,269	1,204,780	4,760,867	20,991	7,621	366,204	141,519	536,335	23,610	16,981	28
29,496	1,511,769	7,316,003	24,483	9,193	488,649	143,324	665,648	26,851	18,645	29
3,576	183,617	958,021	2,874	1,020	62,788	16,102	82,784	3,158	2,255	30
1,009	51,662	269,380	1,002	349	21,563	5,539	28,454	1,134	810	31
866	43,217	194,297	745	295	13,711	4,452	19,203	816	566	32
5,451	278,495	1,421,698	4,621	1,664	98,063	26,093	130,441	5,108	3,632	33
4,827	248,516	1,293,895	3,870	1,370	84,302	21,686	111,228	4,246	3,032	34
15	1,284	7,459			219	4	224			35
137	5,395	39,877	84	27	2,735	374	3,220	124	41	36
2,274 \$	174,721 \$	482,259 \$	2,907 \$	1,471 \$	39,424 \$	33,872 \$	77,674 \$	2,786 \$	2,067 \$	1
1,513	135,204	383,300	2,451	1,125	33,125	22,214	58,916	2,349	1,812	2
30-	20,051	36,833	102	205	2,473	4,126	6,905	212	90	3
	590	2,302	1		122	256	379	64	7	4
106	2,273	7,416	30		501	409	940	45	23	5
451	33,600	36,000	294	92	189	19,537	20,112	148	172	6
318	9,831	24,492	73	108	1,326	1,373	2,880	225	149	7
88	151	1,212			19		19	68		8
30	1,384	4,979	22	8	264	227	522	6		9
85	7,847	19,443	239	31	1,410	1,078	2,759	163	34	10
150	2,297	3,199	119	15	300-	266	100	18	50	11
	244	1,653			95	170	266	4		12
	331	1,332			47	8	54	20		13
174	3,643	6,991	31	12	343	155	541	5		14
2	215	371	8		5	35	48	2		15
	184	953			34	1	35			16
	2,177	4,235		12	407	134	553	73	31	17
2,888	220,021	534,709	3,371	1,608	40,060	49,989	95,028	3,401	2,368	18
3,856	310,852	740,634	4,454	2,277	55,467	68,101	130,300	4,613	3,343	19
7	797	1,944	16	4	197	155	373	35	18	20
	86	198				26	26		6	21
223	16,705	46,328	277	145	3,751	3,228	7,401	270	205	22
3	1,567	8,093	19	8	510	310	847	22	10	23
16	1,000	2,022	20	1	147	234	402	6		24
3	173	447	7		40	18	66	7	5	25
	103	650			23	13	36			26
115	5,221	14,464	102	68	1,007	506	1,683	52	19	27
4,224	336,504	814,779	4,896	2,503	61,142	72,591	141,132	5,006	3,606	28

TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	I T E M	SASKATCHEWAN—(Concluded)			
		Regina	Saskatoon	Other Areas	TOTAL
NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.					
The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.					
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".					
Number of Taxable Returns.....	1	47,492	38,763	124,421	230,081
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	192,416	152,539	289,337	702,604
Business Income.....	3	6,393	6,157	34,733	51,375
Professional Income.....	4	7,576	6,026	10,571	26,999
Commission Income.....	5	3,090	3,822	4,852	13,229
Farm or Fishing Income.....	6	8,493	4,816	207,659	225,227
Old Age Pension Income.....	7	1,709	1,485	6,547	10,676
Alimony Received.....	8	179	90	13	329
Gross Dividends.....	9	3,234	2,544	4,692	11,506
Bond and Bank Interest.....	10	5,261	3,967	16,405	27,494
Rental Income.....	11	1,493	704	3,118	5,806
Annuity Income.....	12	213	130	138	616
Estate Income.....	13	614	319	1,924	3,046
Mortgage Interest.....	14	511	577	1,059	2,414
Other Canadian Investment Income	15	546	136	1,863	2,607
Foreign Investment Income.....	16	222	53	95	378
Miscellaneous Income.....	17	156	250	841	1,342
Total Income Assessed.....	18	232,107	183,614	583,848	1,085,647
Exemptions and Deductions					
Personal Exemptions.....	19	80,472	67,083	237,709	419,023
Pension Contributions.....	20	5,827	4,248	8,353	20,580
Retirement Savings Premiums.....	21	1,155	911	3,382	5,868
Standard Deductions.....	22	3,627	3,037	9,874	18,079
Medical Claims.....	23	1,564	1,028	2,525	5,527
Charitable Donations.....	24	2,112	1,688	5,390	9,995
Union Dues.....	25	684	618	1,022	2,659
Alimony Paid.....	26	270	166	201	720
Other Deductions.....	27	1,322	1,412	3,074	6,895
Total Exemptions and Deductions...	28	97,032	80,191	271,530	489,344
Taxable Income Assessed.....	29	135,146	103,494	312,437	596,573
Tax Payable					
Federal Tax Payable.....	30	17,152	13,173	37,707	73,446
Provincial Tax Payable.....	31	6,188	4,752	13,282	26,166
Old Age Security Tax Payable.....	32	3,750	2,918	8,769	16,819
Total Tax Payable.....	33	27,091	20,843	59,757	116,431
Basic Tax.....	34	23,077	17,733	50,733	98,821
Foreign Tax Credit.....	35	32	39	55	126
Dividend Tax Credit.....	36	573	443	726	1,907
Number of Non-Taxable Returns....	1	8,936	8,870	51,892	74,551
		\$	\$	\$	\$
Sources of Income					
Wages and Salaries.....	2	6,390	7,514	27,542	45,607
Business Income.....	3	639	449	5,331	6,721
Professional Income.....	4	30	40	109	250
Commission Income.....	5	275	219	438	1,001
Farm or Fishing Income.....	6	447	215	40,714	41,696
Old Age Pension Income.....	7	422	358	2,987	4,140
Alimony Received.....	8	57	24	19	168
Gross Dividends.....	9	45	20	193	264
Bond and Bank Interest.....	10	338	340	2,000	2,874
Rental Income.....	11	49	295	570	884
Annuity Income.....	12	10	14	27	55
Estate Income.....	13	48	57	253	378
Mortgage Interest.....	14	54	49	255	362
Other Canadian Investment Income	15	8		60	70
Foreign Investment Income.....	16			12	12
Miscellaneous Income.....	17	59	87	600	849
Total Income Assessed.....	18	8,774	9,680	81,110	105,333
Exemptions and Deductions					
Personal Exemptions.....	19	12,217	12,852	105,938	138,963
Pension Contributions.....	20	32	39	267	391
Retirement Savings Premiums.....	21		9	47	62
Standard Deductions.....	22	848	853	4,788	6,964
Medical Claims.....	23	171	116	729	1,048
Charitable Donations.....	24	26	39	449	519
Union Dues.....	25	13	14	40	78
Alimony Paid.....	26	39		184	222
Other Deductions.....	27	187	403	865	1,526
Total Exemptions and Deductions...	28	13,532	14,325	113,307	149,775



TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

ALBERTA						BRITISH COLUMBIA				I T E M
Calgary	Edmonton	Lethbridge	Medicine Hat	Red Deer	Other Areas	TOTAL	Alberni and Port Alberni	Kamloops	Kelowna	
112,264 \$	133,359 \$	13,000 \$	8,171 \$	8,326 \$	113,139 \$	388,259 \$	8,363 \$	7,834 \$	7,458 \$	1
491,232	575,742	46,356	29,171	31,326	347,958	1,521,784	44,042	34,622	25,665	2
18,499	19,229	2,427	2,412	1,448	32,591	76,606	1,629	1,709	2,131	3
17,071	20,484	2,376	986	1,419	9,849	52,185	676	1,364	998	4
13,455	10,479	1,130	141	773	3,875	29,853	66	894	504	5
4,248	2,439	3,345	2,085	979	90,483	103,578	362	101	1,360	6
3,151	2,391	412	434	254	3,826	10,469	40	134	399	7
1,062	518	72	6	54	100	1,813	22		24	8
10,752	8,766	1,135	543	455	5,223	26,874	239	448	822	9
10,347	10,803	1,439	1,007	538	10,586	34,721	347	617	1,260	10
1,030	1,437	317	19	336	1,266	4,405	198	159	224	11
464	229	110	21	7	100	931	22	19	47	12
2,409	1,905	385	140	167	1,220	6,226	43	38	137	13
1,552	1,806	219	268	138	1,482	5,464	80	204	385	14
1,018	596	31	60	193	986	2,884	14	135	56	15
1,444	428	147	5	11	355	2,390	2	43	84	16
490	667	126	65	63	437	1,847	14	8	5	17
578,222	657,919	60,028	37,364	38,161	510,336	1,882,029	47,797	40,495	34,101	18
191,312	225,707	22,962	14,895	14,366	205,645	674,887	16,791	13,853	13,211	19
11,812	13,413	1,217	867	692	7,840	35,841	832	785	421	20
2,208	2,271	390	127	128	1,786	6,910	95	119	125	21
8,947	10,582	958	638	673	9,158	30,955	653	632	586	22
4,223	5,202	601	303	240	2,758	13,328	325	248	213	23
4,450	4,663	727	332	313	4,270	14,754	225	268	338	24
1,265	1,692	148	133	81	855	4,174	290	132	82	25
1,045	945	81	69	5	338	2,483	58	80	31	26
4,407	4,357	447	400	229	3,126	12,966	87	341	375	27
229,668	268,834	27,529	17,765	16,727	235,775	796,298	19,358	16,458	15,383	28
348,594	389,176	32,496	19,597	21,439	274,676	1,085,978	28,437	24,036	18,739	29
45,687	49,185	3,885	2,308	2,538	31,948	135,551	3,419	3,038	2,260	30
12,875	13,835	1,093	648	713	8,891	38,055	965	860	639	31
9,127	10,782	931	584	632	7,985	30,043	792	653	543	32
67,689	73,803	5,909	3,540	3,883	48,825	203,648	5,177	4,551	3,442	33
61,739	66,191	5,245	3,107	3,417	43,032	182,731	4,612	4,106	3,043	34
327	76	18	1		53	476		12	5	35
1,862	1,547	209	93	78	895	4,683	45	84	142	36
22,788 \$	27,427 \$	4,443 \$	1,865 \$	2,046 \$	59,121 \$	117,690 \$	1,104 \$	1,725 \$	2,566 \$	1
16,525	22,193	3,364	1,223	1,972	37,179	82,456	815	1,441	2,217	2
795	2,061	445	335	440	6,467	10,543	84	160	242	3
175	284			4	143	605				4
891	557	62	63	66	405	2,045	15	3	196	5
1,803-	256	279-	360	218	25,444	24,196	20	141	100-	6
752	519	374	126	90	2,339	4,200	56	18	171	7
106	50	27			22	205		18	9	8
585	256	26	10	29	238	1,143		7	53	9
878	900	256	114	63	2,479	4,691	24	47	300	10
580	211-	72	87	47	506	1,082	18	94	20-	11
52	28	7		1	24	112			3	12
182	52	22		5	253	514			22	13
287	174	39	11	13	339	863	10	47	20	14
2	9	5		2	425	443				15
75	33	5			2	116				16
305	217	90		66	624	1,301		26	63	17
20,388	27,377	4,514	2,330	3,014	76,890	134,512	1,042	2,001	3,176	18
30,803	38,426	7,130	3,206	3,674	118,774	202,013	1,481	2,820	4,587	19
142	152	29	8	10	191	531	2	3	6	20
4					39	43			1	21
2,201	2,680	421	173	192	5,515	11,181	108	168	231	22
697	165	62	32	25	728	1,709	14	10	65	23
53	91	36	19	7	443	649		5	32	24
32	33	2		2	39	108	3		4	25
6	125		37		113	280			12	26
831	1,272	173	50	81	2,594	5,001	12	217	51	27
34,769	42,944	7,854	3,523	3,989	128,437	221,516	1,620	3,223	4,988	28



TABLE 5

*All Returns by Cities or Place of Residence*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

		BRITISH COLUMBIA—(Continued)				
		I T E M	Nanaimo	New Westminster	Penticton	Prince George
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NOTE: In this table, all returns are classified according to the address on the return at the time of filing, taxable on the upper portion of the page, non-taxable on the lower portion.						
The number of returns shown as "Non-Residents" produced by this method in this table, is substantially larger than the numbers shown as "Territories and Non-Residents" combined in Table 1, and is the most conspicuous effect of this difference in method. Cities are defined as metropolitan areas and are in accordance with definitions employed in the 1961 census. This detailed analysis is only available for those centers in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 6. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the Federal Government does not collect Provincial Income Tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.						
A detailed explanation of the sources and composition of the various items of income, exemption and tax may be found on pages 109-112 by referring to the appropriate number as shown in the column headed "Item".						
	Number of Taxable Returns.....	1	9,274	42,839	4,897	14,635
			\$	\$	\$	\$
Sources of Income						
	Wages and Salaries.....	2	40,226	195,010	18,348	70,585
	Business Income.....	3	1,831	6,987	1,389	4,003
	Professional Income.....	4	1,357	5,116	779	1,394
	Commission Income.....	5	852	2,136	865	538
	Farm or Fishing Income.....	6	781	2,704	113	197-
	Old Age Pension Income.....	7	158	764	347	84
	Alimony Received.....	8	45	133		62
	Gross Dividends.....	9	571	2,464	504	971
	Bond and Bank Interest.....	10	675	2,733	952	511
	Rental Income.....	11	47	382	71	31
	Annuity Income.....	12	57	77	25	8
	Estate Income.....	13	57	262	69	37
	Mortgage Interest.....	14	292	788	353	149
	Other Canadian Investment Income	15	8	106	11	22
	Foreign Investment Income.....	16	214	59	131	6
	Miscellaneous Income.....	17	34	156	13	124
	Total Income Assessed.....	18	47,205	219,876	23,969	78,326
Exemptions and Deductions						
	Personal Exemptions.....	19	15,950	78,230	8,909	26,090
	Pension Contributions.....	20	746	3,906	427	963
	Retirement Savings Premiums.....	21	101	428	113	110
	Standard Deductions.....	22	770	3,457	373	1,329
	Medical Claims.....	23	251	1,648	206	231
	Charitable Donations.....	24	215	1,088	139	217
	Union Dues.....	25	168	936	62	246
	Alimony Paid.....	26	45	325	38	127
	Other Deductions.....	27	293	969	231	482
	Total Exemptions and Deductions...	28	18,539	90,986	10,498	29,796
	Taxable Income Assessed.....	29	28,670	128,950	13,469	48,581
Tax Payable						
	Federal Tax Payable.....	30	3,527	15,499	1,627	6,124
	Provincial Tax Payable.....	31	1,005	4,358	460	1,727
	Old Age Security Tax Payable.....	32	785	3,734	380	1,295
	Total Tax Payable.....	33	5,316	23,591	2,467	9,147
	Basic Tax.....	34	4,798	20,883	2,199	8,250
	Foreign Tax Credit.....	35	39	7	10	1
	Dividend Tax Credit.....	36	102	433	93	167
<hr/>						
	Number of Non-Taxable Returns....	1	1,500	6,488	1,692	2,741
			\$	\$	\$	\$
Sources of Income						
	Wages and Salaries.....	2	975	4,814	907	2,425
	Business Income.....	3	184	608	126	17
	Professional Income.....	4	25	3		
	Commission Income.....	5	23	150	9	117
	Farm or Fishing Income.....	6	27-	40	78	434-
	Old Age Pension Income.....	7	36	392	162	36
	Alimony Received.....	8		16	16	
	Gross Dividends.....	9	9	114	21	46
	Bond and Bank Interest.....	10	33	361	140	50
	Rental Income.....	11	55	72	100	7
	Annuity Income.....	12			10	
	Estate Income.....	13		126		45
	Mortgage Interest.....	14	17	114	72	
	Other Canadian Investment Income	15		12		
	Foreign Investment Income.....	16		40	15	2
	Miscellaneous Income.....	17	20			
	Total Income Assessed.....	18	1,350	6,862	1,656	2,310
Exemptions and Deductions						
	Personal Exemptions.....	19	2,096	9,414	2,503	3,883
	Pension Contributions.....	20	5	27	9	9
	Retirement Savings Premiums.....	21				
	Standard Deductions.....	22	144	603	163	252
	Medical Claims.....	23	9	239	16	43
	Charitable Donations.....	24	4	32	9	
	Union Dues.....	25	1	8	1	3
	Alimony Paid.....	26		49		
	Other Deductions.....	27	222	175	53	20
	Total Exemptions and Deductions...	28	2,480	10,546	2,753	4,209

TABLE 5

*All Returns by Cities or Place of Residence*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## BRITISH COLUMBIA—(Concluded)

Prince Rupert	Trail and Rossland	Vancouver	Victoria	Other Areas	TOTAL	Yukon	N.-W. Territories	Non- Residents	GRAND TOTAL	I T E M
5,941 \$	6,627 \$	274,145 \$	56,744 \$	166,908 \$	605,665 \$	4,464 \$	4,914 \$	26,227 \$	5,728,942 \$	1
25,788	33,071	1,220,788	221,937	733,936	2,664,018	22,311	26,030	82,242	23,773,087	2
1,025	1,378	48,986	10,322	40,524	121,915	786	402	2,546	1,150,482	3
390	990	46,645	8,234	13,028	80,970	307	168	2,127	766,862	4
330	188	31,600	5,288	6,490	49,750	50	28	498	474,031	5
2,987	79	9,118	1,418	15,126	33,794	8	15	411	514,916	6
96	148	8,869	4,564	3,671	19,273	23	13	152	152,912	7
		3,083	594	233	4,196	6	1	93	23,835	8
313	602	39,195	11,476	9,927	67,533	86	72	1,125	507,936	9
306	548	32,002	11,307	10,605	61,861	135	111	1,201	489,415	10
125	184	5,167	1,935	1,610	10,134	114	37	2,859	125,550	11
24	8	1,618	543	419	2,868	1	1	68	18,290	12
1	4	7,073	2,732	1,226	11,678	8	3	298	109,036	13
60	67	5,697	2,132	3,924	14,131	15	9	103	134,777	14
5	7	2,090	242	375	3,072	4		14	25,843	15
7	10	4,287	2,241	1,020	8,101	2	5	609	49,736	16
23	53	1,665	611	832	3,538	82	33	72	25,133	17
31,481	37,179	1,467,884	285,574	842,945	3,156,832	23,939	26,856	94,417	28,341,841	18
9,267	12,130	455,400	94,754	312,498	1,057,085	7,176	8,406	23,919	10,084,458	19
505	683	26,458	6,513	13,752	55,992	650	607	1,755	505,690	20
74	162	4,985	1,003	1,792	9,107	77	76	544	81,403	21
529	476	21,640	4,509	13,927	48,880	401	454	2,420	424,736	22
77	344	12,758	2,716	5,019	24,036	66	48	452	198,066	23
110	294	9,174	1,840	3,955	17,862	82	81	334	298,625	24
119	163	4,640	881	2,905	10,624	39	46	117	78,889	25
36	70	3,120	614	1,057	5,600	7	28	206	29,628	26
163	188	9,952	1,759	4,627	19,467	162	54	704	163,647	27
10,879	14,510	548,126	114,587	359,532	1,248,652	8,660	9,799	30,451	11,865,142	28
20,602	22,668	919,867	171,083	483,500	1,908,601	15,288	17,069	64,414	16,483,799	29
2,600	2,804	123,101	20,975	57,268	242,241	2,427	2,641	9,240	1,970,821	30
725	790	34,659	5,953	16,142	68,283	22	43	1,723	460,504	31
533	609	23,345	4,585	13,814	51,067	400	447	1,653	448,017	32
3,858	4,204	181,104	31,512	87,224	361,592	2,849	3,132	12,616	2,879,342	33
3,499	3,781	165,971	28,536	77,402	327,081	2,576	2,827	12,331	2,873,541	34
1	2	647	287	147	1,157	1		232	11,899	35
51	93	7,075	2,070	1,718	12,072	16	13	178	89,613	36
1,500 \$	1,063 \$	47,042 \$	10,425 \$	45,770 \$	123,616 \$	899 \$	1,612 \$	10,056 \$	1,434,218 \$	1
1,160	1,170	35,691	7,366	40,306	99,287	889	1,545	3,698	1,235,846	2
27	1	3,309	617	3,677	9,052	32	8	3,551	128,863	3
55		592	41	126	842	1	13	72	6,362	4
		748	189	998	2,447	3	1	12	21,711	5
39		238	226	2,956	3,177	6	1	317	145,840	6
62	72	2,068	961	2,587	6,621	50	7	51	57,925	7
		188	28	36	311	10	1		2,312	8
8	35	694	164	352	1,503	10		19	11,902	9
29	17	2,258	602	1,591	5,451	22	6	145	47,515	10
16	11	60	300	770	1,482	14	1	398	12,603	11
		177	62	104	357	1			2,861	12
		211	106	56	565				4,390	13
21	12	734	371	772	2,190	1	1	57	14,629	14
		14		33	59				1,060	15
		13	60	35	164	1		10	1,695	16
	2	399	65	560	1,134	10	36	58	11,489	17
1,416	1,318	47,393	11,159	54,959	134,641	1,037	1,618	491	1,707,004	18
1,993	1,694	64,504	14,669	80,213	189,855	1,529	2,867	10,202	2,381,557	19
	9	92	48	190	399	6	7	96	7,870	20
		14	6	2	24		1	1	594	21
146	98	4,524	990	4,346	11,774	90	161	999	137,655	22
	19	1,298	619	518	2,848	1		6	21,291	23
10	7	92	22	313	525		1	13	6,386	24
2	5	87	18	79	209			3	1,726	25
		93	12	83	249	1	1	42	2,640	26
43	11	2,082	397	1,184	4,467	41	6	2,501	40,013	27
2,193	1,842	72,786	16,782	86,929	210,351	1,667	3,044	13,864	2,599,732	28



TABLE 6

# *All Returns by Counties or Census Divisions and Selected Localities*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Newfoundland—</b>							
Division 1.....	35,572	\$ 137,031	\$ 157,071	\$ 15,554	19,690	\$ 22,517	\$ 25,021
St. John's.....	26,907	105,902	123,320	13,249	11,080	11,986	13,390
Division 2.....	2,532	9,268	9,988	671	2,161	2,642	2,853
Division 3.....	2,886	9,847	10,527	639	2,170	3,189	3,334
Division 4.....	2,407	9,074	9,867	681	2,414	3,226	3,514
Division 5.....	8,795	36,160	39,112	3,531	3,256	4,110	4,488
Corner Brook.....	6,264	27,295	29,768	2,958	1,668	2,250	2,486
Division 6.....	7,458	33,476	35,828	3,086	2,628	2,922	3,320
Division 7.....	3,439	12,416	13,460	961	4,454	6,011	6,649
Division 8.....	4,888	17,711	18,940	1,413	4,598	6,338	6,945
Division 9.....	1,342	4,066	4,387	272	1,771	1,858	2,189
Division 10 (Labrador)...	5,489	29,712	30,200	3,418	1,116	1,334	1,440
<b>Total Newfoundland.....</b>	<b>74,808</b>	<b>298,761</b>	<b>329,379</b>	<b>30,227</b>	<b>44,258</b>	<b>54,146</b>	<b>59,754</b>
<b>Prince Edward Island—</b>							
King's.....	1,824	4,988	6,875	601	1,346	1,195	1,649
Prince.....	4,630	14,496	19,323	1,684	2,869	2,964	4,220
Queen's.....	9,334	29,953	37,994	3,591	3,262	2,940	4,332
Charlottetown.....	6,401	21,784	27,642	2,776	1,969	1,685	2,287
<b>Total P.E.I.....</b>	<b>15,788</b>	<b>49,437</b>	<b>64,193</b>	<b>5,875</b>	<b>7,477</b>	<b>7,099</b>	<b>10,201</b>
<b>Nova Scotia—</b>							
Annapolis.....	2,655	7,766	9,955	785	1,268	1,462	1,739
Antigonish.....	2,408	8,509	10,037	878	1,793	2,702	2,909
Cape Breton.....	27,300	106,438	118,430	9,742	9,895	12,837	14,418
Sydney and Glace Bay.	24,987	97,610	108,618	8,965	8,633	11,266	12,569
Colchester.....	7,690	26,271	32,003	2,940	2,692	2,835	3,522
Truro.....	5,442	19,314	23,770	2,347	1,427	1,417	1,698
Cumberland.....	6,614	20,749	25,410	2,071	2,979	3,588	4,512
Amherst.....	2,854	9,512	11,786	1,121	1,077	1,296	1,625
Digby.....	2,188	6,170	9,004	1,135	1,758	1,889	2,493
Guysborough.....	1,769	5,636	6,699	503	1,010	990	1,286
Halifax.....	67,237	270,038	315,393	33,767	19,105	18,205	21,247
Dartmouth.....	16,096	68,821	74,595	7,315	4,769	4,626	5,023
Halifax.....	40,872	162,305	196,779	22,472	10,476	9,167	10,961
Hants.....	5,788	19,917	22,628	1,701	2,843	3,230	3,865
Inverness.....	2,396	8,476	9,674	782	1,703	2,154	2,878
King's.....	6,844	21,305	26,430	2,261	3,375	3,190	4,179
Lunenburg.....	7,498	23,342	30,008	2,551	2,513	2,996	3,751
Pictou.....	9,615	33,744	39,994	3,287	4,740	5,575	6,324
New Glasgow.....	4,154	14,946	18,274	1,694	1,807	1,696	2,174
Queen's.....	2,261	8,373	9,870	858	1,141	1,406	1,597
Richmond.....	1,469	4,977	5,733	404	1,110	1,387	1,699
Shelburne.....	2,268	6,196	8,231	670	1,648	1,505	2,096
Victoria.....	650	1,863	2,163	143	876	864	1,214
Yarmouth.....	4,332	12,636	16,911	1,421	1,388	1,810	2,588
<b>Total Nova Scotia.....</b>	<b>160,982</b>	<b>592,406</b>	<b>698,573</b>	<b>65,902</b>	<b>61,837</b>	<b>68,625</b>	<b>82,317</b>
<b>New Brunswick—</b>							
Albert.....	2,710	11,768	13,168	1,303	1,057	875	1,153
Carleton.....	4,005	11,942	15,926	1,366	2,264	1,944	2,762
Charlotte.....	4,874	13,770	17,724	1,478	2,610	2,263	3,428
Gloucester.....	8,628	30,954	33,771	2,650	7,835	10,000	11,013
Kent.....	1,711	5,129	5,883	353	3,220	4,455	4,825
King's.....	5,440	21,909	26,125	2,638	2,055	2,147	2,966
Madawaska.....	5,425	19,888	22,131	1,738	2,635	3,198	3,532
Edmundston.....	3,356	12,902	14,426	1,277	1,057	1,288	1,468
Northumberland.....	7,164	25,359	28,155	2,328	4,314	5,915	6,711
Queen's.....	2,427	7,620	8,714	586	1,361	1,723	2,161
Restigouche.....	7,575	29,098	31,878	2,665	3,828	3,783	4,249
Campbellton.....	2,864	10,678	12,394	1,141	930	836	946



TABLE 6

# *All Returns by Counties or Census Divisions and Selected Localities*

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## NUMBER OF ALL RETURNS BY INCOME CLASS

	Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 to \$20,000	\$20,000 and over
<b>Newfoundland—</b>									
Division 1.....	10,472	10,085	9,249	9,253	6,978	3,974	3,810	1,098	343
St. John's.....	6,360	6,097	6,448	7,084	4,653	2,916	3,087	1,018	324
Division 2.....	1,075	865	1,136	735	462	156	171	91	
Division 3.....	1,085	875	890	830	918	300	144	11	3
Division 4.....	1,196	1,000	550	783	646	403	201	40	
Division 5.....	1,826	2,111	1,736	1,848	1,668	1,219	1,332	267	44
Corner Brook.....	865	1,365	1,211	921	1,171	968	1,154	236	41
Division 6.....	1,541	1,511	1,216	1,298	1,509	1,128	1,668	185	30
Division 7.....	1,866	1,842	1,608	1,054	668	473	337	41	4
Division 8.....	1,746	2,521	1,694	1,486	943	492	553	42	9
Division 9.....	795	992	493	470	246	56	54	6	
Division 10 (Labrador)...	735	935	706	705	630	695	1,738	456	5
<b>Total Newfoundland.....</b>	<b>22,337</b>	<b>22,737</b>	<b>19,278</b>	<b>18,462</b>	<b>14,668</b>	<b>8,896</b>	<b>10,008</b>	<b>2,237</b>	<b>443</b>
<b>Prince Edward Island—</b>									
King's.....	715	720	771	335	331	107	150	30	11
Prince.....	1,330	1,481	1,645	1,161	623	560	524	137	38
Queen's.....	1,640	2,531	2,923	2,004	1,356	757	1,036	280	69
Charlottetown.....	1,135	1,615	1,783	1,231	922	580	808	235	61
<b>Total P.E.I.....</b>	<b>3,685</b>	<b>4,732</b>	<b>5,339</b>	<b>3,500</b>	<b>2,310</b>	<b>1,424</b>	<b>1,710</b>	<b>447</b>	<b>118</b>
<b>Nova Scotia—</b>									
Annapolis.....	611	891	938	637	360	187	214	72	13
Antigonish.....	751	695	1,177	416	531	195	372	53	11
Cape Breton.....	4,811	5,666	5,456	6,491	6,722	4,103	3,432	400	114
Sydney and Glace Bay.....	4,176	5,045	4,910	5,956	6,310	3,697	3,053	364	109
Colchester.....	1,216	2,326	1,976	1,918	978	789	951	169	59
Truro.....	746	1,341	1,201	1,425	613	643	698	149	53
Cumberland.....	1,320	1,782	2,330	1,764	1,301	511	365	195	25
Amherst.....	495	700	890	848	539	171	128	138	22
Digby.....	575	1,140	1,067	538	160	130	277	44	15
Guysborough.....	495	490	800	366	216	228	163	17	4
Halifax.....	12,192	12,804	15,234	12,315	11,728	8,424	10,400	2,639	606
Dartmouth.....	3,511	2,731	3,200	2,737	2,589	2,332	3,173	537	55
Halifax.....	6,680	7,562	9,269	7,747	7,131	4,820	5,751	1,872	516
Hants.....	1,186	1,926	1,530	1,554	1,342	590	402	84	17
Inverness.....	601	1,056	556	862	396	183	388	48	9
King's.....	1,766	2,155	2,254	1,895	759	559	638	150	43
Lunenburg.....	822	2,161	2,306	1,958	1,165	655	759	142	43
Pictou.....	2,485	2,477	2,423	2,932	2,009	765	1,007	208	49
New Glasgow.....	1,025	1,081	811	1,147	942	341	447	129	38
Queen's.....	480	705	771	371	405	226	373	53	18
Richmond.....	505	485	405	475	421	160	118	10	
Shelburne.....	916	1,105	661	484	206	278	179	81	6
Victoria.....	371	500	255	225	100	40	31	4	
Yarmouth.....	310	1,300	1,631	1,008	569	310	487	82	23
<b>Total Nova Scotia.....</b>	<b>31,413</b>	<b>39,664</b>	<b>41,770</b>	<b>36,209</b>	<b>29,368</b>	<b>18,333</b>	<b>20,556</b>	<b>4,451</b>	<b>1,055</b>
<b>New Brunswick—</b>									
Albert.....	680	336	727	670	436	302	421	181	14
Carleton.....	1,292	1,100	1,417	1,117	514	392	264	145	28
Charlotte.....	1,097	2,268	1,406	1,256	713	255	310	164	15
Gloucester.....	3,600	3,850	3,305	2,107	1,487	1,096	818	158	42
Kent.....	1,680	1,050	690	892	307	207	71	29	5
King's.....	796	1,200	1,522	1,184	1,303	422	776	236	56
Madawaska.....	1,572	1,386	1,437	1,374	847	585	753	76	30
Edmundston.....	612	705	886	561	606	463	490	62	28
Northumberland.....	1,741	2,441	2,502	1,990	1,234	801	529	218	22
Queen's.....	550	650	978	770	567	132	117	20	4
Restigouche.....	2,480	1,916	1,862	1,622	1,147	1,203	1,005	143	25
Campbellton.....	585	715	595	615	340	466	387	75	16

TABLE 6

# All Returns by Counties or Census Divisions and Selected Localities

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
NOTE: In this table the combined number of taxable and non-taxable returns by income class are shown on the right hand page for each county or census division and for each locality which was separately tabulated; and on the left hand page selected income and tax data are shown separately for taxable and non-taxable returns. The figures for each county or census division include the figures for each of the selected localities within the area which appear immediately beneath the county or census division figures.							
N.B.—(Concluded)							
		\$	\$	\$		\$	\$
St. John.....	28,369	106,923	124,792	12,603	7,150	6,955	8,281
Saint John.....	26,983	101,306	118,540	11,951	6,865	6,717	7,774
Sunbury.....	1,661	4,570	5,235	369	1,066	1,217	1,285
Victoria.....	2,981	9,526	12,628	1,080	2,069	2,393	2,828
Westmorland.....	24,953	95,945	108,397	9,816	8,305	8,202	9,723
Moncton.....	17,893	70,882	80,619	7,704	4,442	3,555	4,500
York.....	14,997	57,936	67,226	6,800	5,569	5,269	6,242
Fredericton.....	9,500	38,845	45,869	5,149	3,198	2,597	3,003
<b>Total New Brunswick.....</b>	<b>122,920</b>	<b>452,337</b>	<b>521,752</b>	<b>47,774</b>	<b>55,338</b>	<b>60,338</b>	<b>71,158</b>
Quebec—							
Abitibi.....	20,047	80,653	88,594	4,975	6,001	7,093	8,571
Argenteuil.....	7,133	28,120	30,978	1,844	2,444	2,766	3,523
Arthabaska.....	9,789	33,252	38,707	2,084	3,729	4,254	5,882
Victoriaville.....	5,947	20,554	24,134	1,351	2,080	2,241	2,895
Bagot.....	4,067	12,817	15,154	723	1,805	1,512	2,468
Beauce.....	8,905	26,385	32,939	1,639	3,242	3,397	4,648
Beauharnois.....	13,553	53,022	59,389	3,245	2,891	2,923	3,875
Valleyfield.....	8,954	34,932	37,901	1,990	1,803	2,260	2,689
Bellechasse.....	3,064	9,320	10,819	499	1,541	1,528	1,794
Berthier.....	4,943	16,201	18,727	962	1,832	1,522	1,899
Bonaventure.....	4,846	16,551	19,013	965	3,667	5,502	6,412
Brome.....	3,139	10,873	13,309	785	1,436	1,384	1,580
Chambly.....	46,851	213,066	239,155	15,536	9,186	7,734	9,726
Jacques Cartier.....	11,658	46,624	49,011	2,510	2,761	2,373	2,939
Longueuil.....	8,034	33,792	38,984	2,525	1,951	1,404	1,852
Champlain.....	17,771	70,118	77,797	4,089	6,713	6,561	9,371
Cap de la Madeleine...	7,959	32,271	34,802	1,779	1,805	2,425	3,001
Grand' Mère.....	4,157	17,274	19,761	1,156	965	591	1,350
Charlevoix.....	4,403	15,341	17,553	941	2,831	2,903	4,007
Chateauguay.....	10,617	50,174	55,501	3,399	2,536	2,254	3,370
Chicoutimi.....	28,811	129,486	140,965	7,414	9,984	12,470	12,027
Arvida.....	3,702	19,574	20,369	1,234	702	358	497
Chicoutimi.....	10,857	44,612	51,223	2,795	4,048	4,360	2,789
Jonquière.....	9,040	43,070	45,920	2,298	2,709	4,687	4,956
Compton.....	3,168	11,131	12,924	651	1,732	1,608	2,257
Dorchester.....	3,196	8,360	11,233	542	2,271	2,673	3,607
Drummond.....	14,364	52,224	59,349	3,176	3,695	4,591	5,977
Drummondville.....	12,400	46,261	52,458	2,881	2,883	3,405	4,436
Frontenac.....	3,544	10,106	12,217	564	2,286	1,734	2,654
Gaspé.....	8,451	28,126	33,107	1,634	5,107	5,897	7,357
Hull and Gatineau.....	37,290	152,215	168,298	10,146	9,454	10,686	13,380
Hull.....	31,266	131,484	144,685	8,802	7,497	8,390	9,831
Huntingdon.....	2,607	9,233	10,750	649	861	346	481
Iberville.....	3,668	13,150	15,313	757	947	524	1,218
Joliette.....	9,232	33,003	38,898	2,157	4,269	5,817	6,582
Joliette.....	6,836	24,652	29,533	1,714	2,809	3,496	3,696
Kamouraska.....	3,077	9,140	11,134	545	1,026	994	1,681
Labelle.....	3,049	9,726	11,195	582	2,058	2,497	3,207
Lake St. John.....	14,778	58,400	63,907	3,116	7,926	9,642	13,123
Laprairie.....	9,429	39,846	44,798	2,711	2,113	1,039	1,981
L'Assomption.....	9,726	41,709	48,065	2,721	2,453	2,797	3,883
Lévis.....	14,648	56,719	64,796	3,580	3,635	3,740	5,036
Lévis.....	11,256	45,290	51,889	2,941	2,952	3,273	4,181
L'Islet.....	2,651	7,966	9,992	468	1,764	1,855	3,136
Lotbinière.....	3,801	12,164	14,022	653	2,168	1,624	2,367
Maskinonge.....	2,503	7,012	8,805	451	1,408	1,583	2,003
Matane.....	7,145	22,294	25,630	1,221	5,470	5,971	7,083
Megantic.....	10,447	43,536	48,856	2,650	3,018	2,224	3,209
Thetford Mines.....	5,608	24,559	27,697	1,580	1,504	1,245	1,365
Missisquoi.....	7,448	26,717	31,151	1,732	1,769	1,672	2,642
Montcalm.....	2,774	7,978	10,418	447	1,303	1,384	1,904
Montmagny.....	4,426	14,201	17,027	835	1,583	1,319	1,980
Montmorency.....	4,098	15,716	16,954	908	1,886	2,335	2,843
Montreal and Jesus Is....	732,120	3,163,146	3,781,667	278,738	140,861	122,865	156,286
Montreal.....	732,120	3,163,146	3,781,667	278,738	140,861	122,865	156,286
Napierville.....	2,209	7,469	8,904	432	723	799	1,025
Nicolet.....	3,914	11,493	14,059	685	1,837	1,463	2,286
Papineau.....	5,604	19,979	23,770	1,319	2,247	2,420	2,978

TABLE 6

# All Returns by Counties or Census Divisions and Selected Localities

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## NUMBER OF ALL RETURNS BY INCOME CLASS

	Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 to \$20,000	\$20,000 and over
N.B.—(Concluded)									
St. John.....	4,488	5,172	6,302	6,258	5,342	3,527	3,442	785	203
Saint John.....	4,458	4,797	5,952	5,913	5,100	3,436	3,324	672	196
Sunbury.....	731	605	430	468	332	105	43	9	4
Victoria.....	1,096	1,076	731	858	574	340	238	103	34
Westmorland.....	4,986	5,051	5,911	4,963	5,055	3,403	3,142	623	124
Moncton.....	2,785	3,033	4,111	3,308	3,461	2,467	2,567	502	101
York.....	3,429	3,748	3,575	3,167	2,447	1,316	2,094	679	111
Fredericton.....	2,288	2,301	2,012	1,712	1,316	839	1,512	615	103
<b>Total New Brunswick.....</b>	<b>30,218</b>	<b>31,849</b>	<b>32,795</b>	<b>28,696</b>	<b>22,305</b>	<b>14,086</b>	<b>14,023</b>	<b>3,569</b>	<b>717</b>
Quebec—									
Abitibi.....	3,375	3,223	4,427	4,589	3,916	2,791	3,235	399	93
Argenteuil.....	981	1,761	1,882	1,601	1,423	725	902	277	25
Arthabaska.....	1,722	2,442	2,689	2,918	1,973	789	721	200	64
Victoriaville.....	1,031	1,331	1,844	1,546	1,178	385	529	137	46
Bagot.....	940	1,070	1,314	975	735	545	244	41	8
Beauce.....	1,532	2,891	2,468	2,216	1,498	560	793	148	41
Beauharnois.....	1,345	2,281	2,603	2,910	2,849	2,350	1,900	162	44
Valleyfield.....	820	1,380	1,740	2,204	2,003	1,464	1,082	46	18
Bellechasse.....	1,040	740	1,212	561	562	242	213	30	5
Berthier.....	923	1,501	1,445	1,126	664	489	571	42	14
Bonaventure.....	1,461	1,650	1,912	1,454	911	452	540	123	10
Brome.....	771	821	903	742	643	361	231	83	20
Chambly.....	6,149	6,545	7,729	7,799	7,969	7,000	10,271	2,210	365
Jacques Cartier.....	1,940	1,860	2,501	2,324	2,028	1,912	1,686	159	9
Longueuil.....	1,226	1,422	1,143	1,487	1,643	1,324	1,411	262	67
Champlain.....	3,001	4,121	4,467	4,157	2,730	2,488	3,143	321	56
Cap de la Madeleine...	560	1,811	1,341	1,884	1,285	1,271	1,460	134	18
Grand' Mère.....	540	520	1,124	864	422	624	900	97	31
Charlevoix.....	1,496	1,442	1,076	1,656	604	311	525	104	20
Chateauguay.....	1,261	1,406	1,664	1,729	1,952	1,596	3,163	354	28
Chicoutimi.....	5,065	5,603	5,233	4,896	5,015	4,746	7,460	619	158
Arvida.....	660	520	301	461	401	484	1,406	157	14
Chicoutimi.....	2,402	2,062	2,383	1,827	2,083	1,753	2,060	233	102
Jonquière.....	823	1,701	1,467	1,386	1,547	1,868	2,779	145	33
Compton.....	970	770	913	843	685	205	456	55	3
Dorchester.....	782	1,241	1,802	566	489	246	288	46	7
Drummond.....	1,553	2,770	3,190	4,009	3,237	1,717	1,205	319	59
Drummondville.....	1,253	2,280	2,569	3,258	2,865	1,556	1,141	303	58
Frontenac.....	1,252	1,401	1,321	784	532	368	107	52	13
Gaspé.....	2,435	2,601	3,147	2,014	1,352	950	932	84	43
Hull and Gatineau.....	4,496	7,205	7,653	7,383	7,679	4,981	6,461	716	170
Hull.....	3,564	5,801	6,249	5,841	6,243	4,477	5,815	619	154
Huntingdon.....	760	420	581	581	541	341	172	58	14
Iberville.....	482	520	1,123	828	721	362	493	78	8
Joliette.....	1,891	2,151	2,766	2,386	1,770	1,255	1,066	169	47
Joliette.....	1,411	1,531	1,925	1,644	1,205	852	890	143	44
Kamouraska.....	482	867	1,002	763	504	186	199	88	12
Labelle.....	830	1,141	1,183	985	464	247	204	44	9
Lake St. John.....	3,390	3,773	4,008	4,156	3,110	1,739	2,176	274	78
Laprairie.....	1,486	1,342	1,807	1,626	1,727	1,388	1,838	294	34
L'Assomption.....	1,222	1,382	1,828	1,830	1,749	1,540	2,220	377	31
Lévis.....	1,682	2,831	3,247	2,747	3,049	2,393	1,939	318	77
Lévis.....	1,321	2,131	2,287	2,046	2,441	1,928	1,691	294	69
L'Islet.....	521	961	1,221	782	390	203	290	42	5
Lotbinière.....	1,361	1,002	1,340	1,027	585	327	222	98	7
Maskinonge.....	720	723	1,224	665	247	184	86	47	15
Matane.....	2,780	2,933	2,584	2,069	1,106	505	493	122	23
Megantic.....	1,912	1,701	1,646	1,885	2,388	2,120	1,551	203	59
Thetford Mines.....	921	900	804	901	1,221	1,245	955	120	45
Missisquoi.....	810	1,200	2,034	2,188	1,330	656	837	123	39
Montcalm.....	561	800	882	787	486	365	170	22	4
Montmagny.....	501	1,610	861	1,482	761	424	279	60	31
Montmorcency.....	662	1,390	1,241	921	664	563	458	75	10
Montreal and Jesus Is....	86,179	115,163	133,202	142,935	128,486	92,999	128,492	35,003	10,522
Montreal.....	86,179	115,163	133,202	142,935	128,486	92,999	128,492	35,003	10,522
Napierville.....	380	501	380	603	463	324	269	11	14
Nicolet.....	1,071	1,220	1,061	1,190	566	266	326	37	14
Capineau.....	1,145	1,200	1,643	1,323	984	645	801	79	31



TABLE 6

# All Returns by Counties or Census Divisions and Selected Localities

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Quebec—(Concluded)</b>							
		\$	\$	\$		\$	\$
Pontiac.....	3,432	12,035	14,174	785	1,445	1,730	2,021
Portneuf.....	10,101	37,362	42,567	2,096	3,942	4,544	6,314
Quebec.....	108,367	445,013	527,819	35,078	25,614	25,629	31,897
Quebec.....	103,796	428,314	509,162	34,097	23,950	23,486	29,575
Richelieu.....	11,334	50,999	56,689	3,397	1,952	1,083	1,919
Sorel.....	5,852	25,329	28,618	1,766	960	586	973
Richmond.....	8,142	34,559	37,568	1,932	2,273	2,695	3,418
Rimouski.....	10,321	38,804	43,878	2,434	5,192	4,763	6,760
Rimouski.....	6,188	24,384	27,786	1,616	2,628	1,858	3,084
Rouville.....	5,954	23,531	27,872	1,731	1,585	1,451	2,031
Saguenay.....	25,188	130,551	137,443	8,733	6,089	7,701	8,117
Sept Îles.....	6,218	32,961	34,875	2,276	1,155	1,353	1,587
St. Hyacinthe.....	12,076	41,248	48,731	2,810	3,302	2,622	3,320
St. Hyacinthe.....	9,317	32,047	37,579	2,231	2,776	2,179	2,602
St. Johns.....	10,989	40,882	47,177	2,643	2,909	3,465	3,988
St. Johns.....	8,741	33,270	38,689	2,215	2,345	2,419	2,859
St. Maurice.....	34,654	145,703	163,595	9,246	9,610	10,759	13,235
Shawinigan.....	10,542	47,485	51,745	2,838	3,391	4,509	4,980
Trois-Rivières.....	18,236	74,849	85,483	5,074	5,054	4,742	6,005
Shefford.....	15,141	54,132	62,380	3,755	4,340	4,720	6,111
Granby.....	10,553	38,452	43,921	2,547	3,108	3,667	4,352
Sherbrooke.....	24,722	89,767	110,118	6,640	6,727	5,473	7,330
Sherbrooke.....	24,329	88,444	108,452	6,562	6,707	5,473	7,357
Soulanges.....	2,211	8,152	10,078	481	1,067	609	1,489
Stanstead.....	9,432	31,413	37,571	2,006	2,466	2,565	3,507
Temiscouata.....	6,710	22,765	26,638	1,380	4,374	5,362	6,786
Temiscamingue.....	13,300	52,866	59,694	3,492	4,049	4,986	6,146
Rouyn and Noranda...	9,786	39,760	44,959	2,687	2,376	3,148	3,568
*Terrebonne.....	20,409	85,978	99,869	6,139	5,700	5,768	8,322
St. Jerome.....	8,295	28,692	34,233	2,011	2,286	1,837	2,741
Two Mountains.....	6,586	26,499	29,655	1,647	1,929	1,517	2,534
Vaudreuil.....	7,887	34,975	40,545	2,806	1,668	1,531	2,446
Vercheres.....	6,065	26,065	30,306	1,940	907	758	1,399
Wolfe.....	2,220	7,572	8,803	415	1,067	1,201	1,687
Yamaska.....	2,249	7,335	8,740	393	750	1,268	1,360
<b>Total Quebec.....</b>	<b>1,483,091</b>	<b>6,135,035</b>	<b>7,181,983</b>	<b>477,159</b>	<b>376,951</b>	<b>369,940</b>	<b>476,204</b>
<b>Ontario—</b>							
Algoma.....	34,634	166,474	181,863	19,495	8,339	6,529	8,033
Sault Ste-Marie.....	25,130	124,643	137,027	15,265	5,089	3,409	4,460
Brant.....	29,908	121,183	146,729	16,393	5,743	3,881	5,496
Brantford.....	24,549	101,544	122,168	14,010	4,321	2,653	3,932
Bruce.....	10,008	29,467	41,979	3,736	4,298	2,528	6,423
Carleton.....	137,552	627,762	726,721	87,390	25,368	19,629	25,451
Ottawa.....	130,524	598,468	693,320	84,041	23,480	17,962	23,102
Cochrane.....	26,003	114,641	126,185	12,500	6,313	6,260	7,842
Timmins, Porcupine and Schumacher.....	12,319	51,321	58,333	5,836	2,729	2,916	3,655
Dufferin.....	3,525	10,881	15,724	1,563	1,616	1,150	1,950
Dundas.....	4,030	13,433	16,868	1,633	1,288	503	1,686
Durham.....	11,945	51,418	59,802	6,191	2,828	2,102	3,225
Elgin.....	18,029	61,465	78,581	7,473	5,353	4,561	7,016
St. Thomas.....	10,814	41,454	49,058	4,985	2,166	1,936	2,657
Essex.....	91,748	429,098	498,127	56,646	20,892	28,995	33,965
Windsor.....	68,822	333,694	380,712	44,331	14,842	23,666	26,230
Frontenac.....	30,088	121,546	144,223	16,059	7,575	6,548	8,466
Kingston.....	24,437	98,327	118,016	13,501	5,651	4,754	5,712
Glengarry.....	2,412	8,122	9,498	821	1,428	1,577	2,375
Grenville.....	7,222	27,877	31,791	2,989	1,463	1,682	2,045
Grey.....	15,092	48,778	65,030	6,068	5,458	4,063	7,363
Owen Sound.....	6,686	24,494	31,449	3,113	1,231	1,209	1,662
Haldimand.....	8,752	33,506	39,288	3,760	2,642	2,057	3,953
Haliburton.....	1,621	4,878	6,070	469	815	614	934
Halton.....	29,862	156,085	177,294	22,535	5,333	3,727	5,458
Hastings.....	25,471	96,494	113,791	11,582	6,810	5,250	7,867
Belleville.....	12,414	52,634	60,680	6,674	2,612	1,911	2,866
Huron.....	11,346	33,887	48,214	4,614	4,712	2,116	5,943
Kenora (Patricia).....	13,057	58,998	65,447	6,613	3,258	3,056	3,933
Kent.....	29,371	107,217	142,163	15,110	8,116	4,741	8,328

\*The figures shown in the next line for St. Jerome have been omitted in the totals shown for Terrebonne County and should be added to the figures for Terrebonne.

TABLE 6

# All Returns by Counties or Census Divisions and Selected Localities

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## NUMBER OF ALL RETURNS BY INCOME CLASS

	Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 to \$20,000	\$20,000 and over
<b>Quebec—(Concluded)</b>									
Pontiac.....	521	841	1,101	787	653	526	412	26	10
Portneuf.....	1,531	2,521	2,824	2,268	2,040	1,346	1,280	208	25
Quebec.....	14,531	18,270	22,753	22,794	20,002	14,089	15,779	4,501	1,262
Quebec.....	13,611	17,229	21,663	21,716	19,128	13,445	15,274	4,434	1,246
Richelieu.....	1,090	1,800	1,361	1,647	2,349	2,210	2,414	354	61
Sorel.....	520	940	780	1,005	1,147	1,204	981	196	39
Richmond.....	1,091	1,914	936	1,439	1,859	1,528	1,455	174	19
Rimouski.....	2,541	3,212	2,922	2,345	1,504	1,056	1,625	251	57
Rimouski.....	1,461	1,652	1,521	1,423	722	702	1,103	184	48
Rouville.....	682	1,360	1,441	1,182	1,047	628	814	348	37
Saguenay.....	3,577	3,480	3,768	3,751	3,350	3,354	8,834	1,069	94
Sept Iles.....	561	932	903	865	841	884	1,994	361	32
St. Hyacinthe.....	1,901	2,571	2,752	3,657	2,017	1,207	1,009	199	65
St. Hyacinthe.....	1,781	1,971	2,086	2,829	1,572	887	752	161	54
St. Johns.....	1,423	2,041	2,502	2,668	2,315	1,325	1,435	137	52
St. Johns.....	1,302	1,300	2,122	1,945	1,890	1,103	1,249	129	46
St. Maurice.....	4,642	7,144	7,452	5,995	5,457	5,215	7,127	1,027	205
Shawinigan.....	1,461	2,184	2,203	1,749	1,314	2,009	2,642	326	45
Trois-Rivières.....	2,920	3,680	3,869	3,290	3,199	2,259	3,330	603	140
Shefford.....	2,082	2,890	4,162	3,648	3,302	1,671	1,328	319	79
Granby.....	1,462	2,050	2,781	2,502	2,389	1,207	965	253	52
Sherbrooke.....	4,056	4,792	5,545	5,462	4,944	3,140	2,539	748	223
Sherbrooke.....	4,036	4,772	5,445	5,381	4,800	3,138	2,499	745	220
Soulanges.....	646	320	601	485	442	282	472	28	
Stanstead.....	1,112	2,294	2,394	2,128	1,863	1,088	756	230	33
Temiscouata.....	2,023	2,086	2,321	2,112	1,033	535	825	131	18
Temiscamingue.....	1,930	2,470	2,485	2,946	3,169	2,054	1,984	239	72
Rouyn and Noranda...	1,120	1,690	1,685	1,983	2,443	1,390	1,588	204	59
*Terrebonne.....	2,449	3,923	4,087	4,180	4,046	2,766	3,551	973	134
St. Jerome.....	1,402	1,481	2,101	2,546	1,065	1,012	744	185	45
Two Mountains.....	880	1,222	1,404	1,646	1,427	645	1,117	158	16
Vaudreuil.....	802	1,382	1,243	1,744	1,424	989	1,501	380	90
Vercheres.....	443	841	1,123	966	1,048	867	1,426	233	25
Wolfe.....	420	670	585	684	372	225	293	35	3
Yamaska.....	230	480	841	462	460	261	226	37	
<b>Total Quebec.....</b>	<b>205,383</b>	<b>268,321</b>	<b>304,618</b>	<b>306,229</b>	<b>266,697</b>	<b>190,963</b>	<b>246,888</b>	<b>55,997</b>	<b>14,946</b>
<b>ntario—</b>									
Algoma.....	5,106	5,471	5,343	4,263	5,084	5,304	11,285	935	182
Sault Ste-Marie.....	3,263	3,488	3,828	2,559	3,328	3,779	8,981	829	164
Brant.....	3,272	4,786	5,394	4,738	5,286	5,418	5,539	972	246
Brantford.....	2,572	3,826	4,369	3,798	4,026	4,495	4,744	813	227
Bruce.....	1,684	2,804	3,216	2,237	1,776	968	1,232	346	43
Carleton.....	17,703	19,466	24,569	24,088	23,330	15,727	26,689	9,897	1,451
Ottawa.....	16,823	18,045	23,283	22,648	22,067	14,723	25,411	9,582	1,422
Cochrane.....	3,663	4,483	3,949	4,388	5,188	4,157	5,612	748	128
Timmins, Porcupine and Schumacher.....	1,401	2,002	1,927	2,469	2,966	1,828	2,058	325	72
Dufferin.....	660	784	1,242	783	691	385	453	118	25
Dundas.....	601	883	1,084	1,153	648	348	499	89	13
Durham.....	1,722	1,902	1,885	1,731	2,031	1,866	3,178	398	60
Elgin.....	2,774	3,923	4,367	3,878	3,343	1,877	2,559	589	72
St. Thomas.....	1,383	1,922	2,314	2,162	1,927	917	1,923	378	54
Essex.....	11,230	14,186	14,601	11,903	14,327	15,194	24,999	5,407	793
Windsor.....	8,167	10,099	10,827	8,420	9,926	11,822	19,307	4,443	653
Frontenac.....	4,678	5,494	5,973	5,130	5,233	4,148	5,628	1,124	255
Kingston.....	3,798	4,291	4,913	3,826	4,250	3,359	4,407	1,013	231
Glengarry.....	641	626	1,064	642	342	183	263	70	9
Grenville.....	521	1,441	1,821	1,301	1,367	865	1,134	211	24
Grey.....	2,435	3,523	4,369	3,521	2,753	1,849	1,527	478	95
Owen Sound.....	550	1,070	1,433	1,443	1,186	981	878	326	50
Haldimand.....	1,091	1,782	2,112	1,685	1,675	1,520	1,241	249	39
Haliburton.....	431	520	504	440	223	123	168	23	4
Halton.....	3,323	3,843	4,107	4,027	4,411	4,221	8,376	2,464	423
Hastings.....	4,048	5,030	5,881	4,792	4,381	3,385	3,953	668	143
Belleville.....	1,644	1,805	2,474	2,105	2,429	1,809	2,232	444	84
Huron.....	2,611	2,536	2,999	2,822	2,151	1,331	1,192	348	68
Kenora (Patricia).....	1,683	2,143	2,121	2,239	2,667	1,913	2,987	489	73
Kent.....	4,468	5,167	5,947	6,179	5,162	3,959	5,321	1,045	239

\*The figures shown in the next line for St. Jerome have been omitted in the totals shown for Terrebonne County and should be added to the figures for Terrebonne.



TABLE 6

# All Returns by Counties or Census Divisions and Selected Localities

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Ontario—(Concluded)</b>							
		\$	\$	\$		\$	\$
Chatham.....	13,630	55,525	69,080	7,875	2,768	1,573	2,450
Lambton.....	30,505	142,443	167,473	18,513	8,997	5,393	9,380
Sarnia.....	21,777	111,344	126,744	14,676	4,560	3,271	4,430
Lanark.....	10,996	39,178	47,189	4,479	3,546	2,263	3,220
Leeds.....	14,211	55,013	65,505	6,846	3,970	2,781	5,110
Brockville.....	8,451	34,796	40,823	4,713	1,241	793	1,100
Lennox and Addington...	4,833	17,650	20,447	1,789	2,023	1,577	2,490
Lincoln.....	52,901	246,959	286,527	32,874	10,659	8,406	11,640
St. Catharines.....	40,282	193,899	221,322	25,971	6,998	5,113	6,930
Manitoulin.....	1,619	5,024	6,712	548	1,179	900	1,670
Middlesex.....	86,754	353,149	427,714	49,174	17,568	12,065	18,250
London.....	73,631	309,460	369,850	43,607	12,523	9,107	12,480
Muskoka.....	7,376	24,830	33,101	3,031	2,767	3,213	4,480
Nipissing.....	17,263	72,216	83,467	8,270	6,344	6,122	7,980
North Bay.....	12,116	52,377	60,979	6,369	3,365	2,862	3,760
Norfolk.....	12,352	36,704	58,857	6,069	4,817	3,255	6,100
Northumberland.....	10,476	37,913	46,534	4,277	3,110	2,482	3,950
Ontario.....	56,541	278,258	312,440	37,611	9,661	5,267	8,950
Oshawa.....	31,753	164,793	184,807	23,825	4,320	2,358	3,580
Whitby.....	6,294	31,181	34,029	3,865	941	528	660
Oxford.....	23,011	81,459	105,206	10,851	6,222	3,948	8,370
Woodstock.....	10,824	41,736	50,723	5,451	2,274	1,513	2,880
Parry Sound.....	6,510	21,933	26,123	2,309	2,736	2,487	3,350
Peel.....	58,364	293,059	335,421	42,063	8,722	6,272	8,090
Brampton.....	15,576	68,007	77,934	8,755	2,245	1,575	2,230
Perth.....	20,134	66,211	88,373	8,975	5,657	4,108	7,890
Stratford.....	10,449	38,867	47,303	5,063	1,885	1,587	2,450
Peterborough.....	24,962	106,461	123,865	13,234	5,552	3,793	6,530
Peterborough.....	21,348	92,702	107,746	11,827	3,848	2,655	4,060
Prescott.....	4,959	17,983	20,735	1,781	2,578	1,450	2,430
Prince Edward.....	4,178	14,281	18,103	1,621	1,815	1,245	2,630
Rainy River.....	6,168	27,649	30,818	3,106	2,004	1,776	2,660
Renfrew.....	20,228	79,411	89,203	8,372	6,429	7,179	9,350
Pembroke.....	7,008	27,104	30,385	2,841	2,017	2,497	2,890
Russell.....	4,459	16,196	18,426	1,447	1,864	2,131	3,090
Simcoe.....	38,079	142,048	168,689	16,742	11,041	9,119	14,170
Barrie.....	9,594	39,289	47,647	5,215	2,188	1,769	2,210
Orillia.....	7,601	29,943	34,980	3,613	1,636	1,503	1,970
Stormont.....	16,426	68,425	77,914	7,593	5,030	4,925	6,280
Cornwall.....	14,005	59,986	67,752	6,752	3,962	3,660	4,530
Sudbury.....	49,584	230,698	254,386	26,180	8,255	8,177	10,170
Sudb'y and Copper Cliff	37,068	171,485	191,849	20,560	5,565	5,868	6,840
Timiskaming.....	11,798	47,804	53,933	5,054	3,672	3,480	4,730
Kirkland Lake.....	4,271	17,390	19,377	1,904	768	413	470
Thunder Bay.....	46,322	207,249	230,168	24,312	9,788	7,690	10,030
Ft. William & Pt. Arthur	36,720	162,266	182,084	19,463	7,587	5,907	7,570
Victoria.....	7,313	24,766	31,861	3,048	3,477	2,954	4,550
Waterloo.....	79,532	325,587	384,005	43,196	17,021	13,611	18,190
Galt.....	12,774	48,648	58,064	6,260	2,803	2,403	3,080
Kitchener and Waterloo	49,693	212,464	247,837	29,028	9,809	7,985	10,050
Welland.....	54,643	242,613	276,744	29,752	12,412	13,562	16,080
Niagara Falls.....	19,598	84,561	97,870	10,497	4,955	5,576	6,400
Port Colborne.....	7,389	33,020	37,133	3,917	1,349	1,116	1,380
Welland.....	15,272	68,378	77,247	8,615	2,865	2,127	2,750
Wellington.....	29,537	116,017	139,953	14,898	7,799	5,129	9,120
Guelph.....	20,496	87,466	101,670	11,429	3,902	2,973	4,240
Wentworth.....	158,698	739,558	850,879	101,055	26,699	18,594	24,330
Hamilton.....	151,637	706,490	813,346	97,193	25,042	17,758	22,660
York.....	838,236	3,724,762	4,458,350	578,985	129,197	96,377	121,550
Toronto.....	809,769	3,597,572	4,309,212	562,161	124,001	93,191	116,230
<b>Total Ontario.....</b>	<b>2,350,644</b>	<b>10,226,715</b>	<b>12,074,510</b>	<b>1,421,698</b>	<b>482,259</b>	<b>383,300</b>	<b>534,700</b>
<b>Manitoba—</b>							
Division 1.....	4,904	15,025	19,497	1,588	2,568	1,698	3,950
Division 2.....	5,741	14,394	23,410	2,014	3,374	2,335	5,420
Division 3.....	3,342	6,391	12,061	898	3,070	1,685	5,430
Division 4.....	2,455	4,197	10,959	970	1,141	303	1,780
Division 5.....	6,454	24,279	27,094	2,500	1,643	1,361	2,274
Division 6.....	6,243	16,782	25,188	2,271	2,713	1,572	3,964



TABLE 6

# All Returns by Counties or Census Divisions and Selected Localities

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## NUMBER OF ALL RETURNS BY INCOME CLASS

	Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 to \$20,000	\$20,000 and over
<b>Ontario—(Concluded)</b>									
Chatham.....	1,851	1,896	2,523	2,263	2,224	1,944	3,000	580	117
Lambton.....	5,281	5,396	5,307	4,304	4,170	3,674	9,458	1,672	240
Sarnia.....	3,020	3,124	2,992	2,670	2,636	2,666	7,533	1,495	201
Lanark.....	2,277	2,203	2,830	2,571	1,957	1,052	1,294	310	48
Leeds.....	1,901	2,823	3,116	3,048	2,289	2,333	2,155	405	111
Brockville.....	860	1,161	1,711	1,663	1,104	1,307	1,479	315	92
Lennox and Addington...	880	1,301	1,180	1,186	965	725	483	121	15
Lincoln.....	6,562	7,702	8,339	6,890	7,938	8,784	14,069	2,817	459
St. Catharines.....	4,646	5,661	5,694	4,986	5,791	6,900	11,012	2,244	346
Manitowlin.....	422	662	515	303	461	222	185	25	3
Middlesex.....	10,638	14,303	17,427	15,875	14,607	11,079	15,961	3,563	869
London.....	8,158	11,120	13,979	12,795	12,530	9,729	13,823	3,210	810
Muskoka.....	920	1,546	2,165	1,988	1,293	790	1,192	218	31
Nipissing.....	3,563	3,535	3,199	3,160	3,624	2,510	3,164	740	112
North Bay.....	2,192	1,940	2,126	1,754	2,461	1,887	2,368	653	100
Norfolk.....	2,462	2,743	3,234	2,231	2,389	1,487	1,947	585	91
Northumberland.....	1,563	1,952	2,265	2,233	2,430	1,313	1,610	172	48
Ontario.....	6,279	7,643	7,485	6,806	7,226	8,648	19,791	1,969	355
Oshawa.....	3,324	3,442	3,598	3,349	3,710	5,006	12,114	1,281	249
Whitby.....	681	900	740	642	765	986	2,294	199	28
Oxford.....	3,133	4,043	5,130	4,700	4,778	3,536	3,033	725	155
Woodstock.....	1,280	1,672	2,164	2,214	1,987	1,746	1,582	379	74
Parry Sound.....	1,211	2,222	1,583	1,544	1,064	727	800	74	21
Peel.....	6,538	7,008	7,401	8,203	8,566	8,844	15,479	4,308	739
Brampton.....	1,522	2,141	2,241	2,765	2,825	2,086	3,645	493	103
Perth.....	2,450	4,066	5,203	4,992	3,837	2,042	2,427	640	134
Stratford.....	962	1,852	2,091	2,427	1,963	1,273	1,263	416	87
Peterborough.....	2,742	4,444	3,884	4,841	4,005	4,131	5,425	870	172
Peterborough.....	2,101	3,283	3,164	4,036	3,302	3,626	4,719	808	157
Prescott.....	1,631	1,601	922	1,167	811	708	546	134	17
Prince Edward.....	730	983	1,403	1,063	585	404	673	130	22
Rainy River.....	960	1,241	1,206	923	1,084	1,103	1,374	261	20
Renfrew.....	3,375	3,663	4,761	5,219	3,632	2,349	2,997	560	101
Pembroke.....	1,251	781	1,505	2,113	1,365	1,005	830	141	34
Russell.....	481	1,362	1,260	1,203	722	610	635	42	8
Simcoe.....	6,218	6,848	9,057	8,493	7,393	4,600	4,990	1,321	200
Barrie.....	1,401	1,263	1,963	1,922	1,468	1,369	1,910	419	67
Orillia.....	842	1,300	1,672	1,530	1,789	769	896	392	47
Stormont.....	2,857	3,001	3,548	2,686	2,532	3,111	3,162	475	84
Cornwall.....	2,396	2,381	2,864	2,080	2,251	2,747	2,731	436	81
Sudbury.....	4,786	6,214	6,872	6,536	7,980	11,525	12,348	1,318	260
Sudb'y and Copper Cliff	3,374	4,472	5,167	4,861	5,697	8,563	9,125	1,136	238
Timiskaming.....	2,003	2,285	2,166	2,573	2,583	1,585	1,902	307	66
Kirkland Lake.....	643	583	623	961	803	643	646	118	19
Thunder Bay.....	6,348	6,966	8,037	6,812	7,609	8,133	10,258	1,682	265
Ft. William & Pt. Arthur	5,011	5,503	6,635	5,348	6,087	6,325	7,808	1,353	237
Victoria.....	1,691	2,182	1,761	1,583	1,386	887	1,089	175	36
Waterloo.....	10,158	13,546	15,488	13,909	14,234	11,945	13,779	2,767	727
Galt.....	1,670	2,291	2,411	2,594	2,745	1,864	1,573	321	108
Kitchener and Waterloo	6,025	8,141	9,382	8,152	8,241	7,462	9,664	1,908	527
Welland.....	7,513	9,189	8,483	7,577	7,900	10,146	14,034	1,897	316
Niagara Falls.....	2,901	3,782	3,149	2,684	2,667	3,767	4,761	733	109
Port Colborne.....	962	922	1,044	984	1,143	1,865	1,610	171	37
Welland.....	2,010	2,432	2,023	2,264	2,224	2,284	4,418	390	92
Wellington.....	3,887	5,508	6,380	5,533	5,623	4,730	4,304	1,155	216
Guelph.....	2,152	3,146	4,254	3,136	3,651	3,644	3,320	912	183
Wentworth.....	18,105	22,773	22,539	24,126	22,104	24,784	42,046	7,287	1,633
Hamilton.....	17,054	21,933	21,612	22,926	20,979	23,677	39,875	7,037	1,586
York.....	91,350	117,674	137,793	146,729	137,858	114,377	163,945	45,245	12,462
Toronto.....	87,948	113,952	133,455	142,157	132,555	110,343	157,210	43,913	12,237
<b>Total Ontario.....</b>	<b>295,260</b>	<b>369,421</b>	<b>414,487</b>	<b>402,947</b>	<b>387,704</b>	<b>337,635</b>	<b>490,390</b>	<b>110,638</b>	<b>24,421</b>
<b>Manitoba—</b>									
Division 1.....	1,220	1,440	1,443	1,328	904	467	580	71	19
Division 2.....	1,002	2,084	2,085	1,813	671	659	618	154	29
Division 3.....	1,061	1,241	1,731	1,263	549	205	292	64	6
Division 4.....	481	560	740	662	403	287	331	122	10
Division 5.....	843	1,060	1,522	1,505	1,339	803	937	71	17
Division 6.....	1,151	1,460	2,032	1,705	1,084	743	627	139	15

TABLE 6

# All Returns by Counties or Census Divisions and Selected Localities

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>Manitoba—(Concluded)</b>							
		\$	\$	\$		\$	\$
Portage la Prairie.....	4,240	13,461	16,806	1,664	1,471	1,125	1,60
Division 7.....	13,072	44,972	57,205	5,684	5,249	3,726	6,82
Brandon.....	10,089	38,281	45,475	4,621	2,907	2,451	3,37
Division 8.....	3,988	8,814	15,291	1,341	2,058	1,357	3,25
Division 9.....	1,853	6,381	7,496	640	741	344	99
Division 10.....	3,736	9,155	14,084	1,096	1,608	314	2,18
Division 11.....	1,335	2,750	5,216	381	843	352	1,56
Division 12.....	2,928	8,109	10,120	813	1,707	1,491	2,18
Division 13.....	1,780	4,648	7,125	610	1,925	911	2,47
Division 14.....	678	1,787	2,372	198	423	87	60
Division 15.....	1,877	5,859	7,730	735	1,343	934	2,01
Division 16.....	12,457	60,033	64,166	7,106	3,513	3,393	3,61
Flin Flon.....	4,017	18,559	20,078	2,076	421	200	26
Division 17.....	3,745	11,738	15,629	1,514	1,747	1,370	2,71
Division 18.....	947	2,465	3,753	272	840	575	1,23
Division 19.....	2,864	11,542	12,419	1,111	1,204	1,314	1,60
Division 20.....	180,700	740,084	860,917	98,698	39,964	33,794	40,92
Winnipeg.....	179,475	734,548	854,664	98,063	39,424	33,125	40,06
<b>Total Manitoba.....</b>	<b>261,099</b>	<b>999,405</b>	<b>1,201,731</b>	<b>130,441</b>	<b>77,674</b>	<b>58,916</b>	<b>95,02</b>
<b>Saskatchewan—</b>							
Division 1.....	9,022	23,873	44,338	4,669	3,108	1,657	4,60
Division 2.....	9,093	18,608	47,614	5,312	1,965	1,217	2,50
Weyburn.....	3,447	11,241	17,074	1,915	742	408	74
Division 3.....	5,475	8,281	27,049	2,897	2,085	923	3,45
Division 4.....	3,781	6,980	17,991	1,844	1,709	617	2,32
Division 5.....	10,549	29,152	47,874	4,551	4,311	1,852	7,05
Division 6.....	55,633	208,285	271,282	31,002	12,444	8,098	14,54
Regina.....	47,492	192,416	232,107	27,091	8,936	6,390	8,77
Division 7.....	16,811	46,802	76,797	7,799	4,247	3,129	5,91
Moose Jaw.....	11,482	38,326	50,451	5,108	2,786	2,349	3,40
Division 8.....	11,625	29,374	56,442	6,259	3,446	1,701	5,21
Swift Current.....	5,764	19,823	27,530	3,147	1,284	787	1,69
Division 9.....	8,043	23,408	34,602	3,508	4,175	2,083	6,41
Yorkton.....	3,969	13,956	18,097	2,062	807	489	81
Division 10.....	4,354	9,469	18,380	1,703	2,509	1,279	4,58
Division 11.....	44,618	164,584	213,390	24,089	11,014	8,459	12,67
Saskatoon.....	38,763	152,539	183,614	20,843	8,870	7,514	9,68
Division 12.....	5,747	13,128	28,088	2,787	2,096	979	3,25
Division 13.....	7,241	13,390	37,061	4,026	2,650	1,389	4,35
Division 14.....	7,453	17,986	31,696	3,071	4,355	2,872	7,02
Division 15.....	15,377	45,732	66,525	6,319	6,282	4,375	9,92
Prince Albert.....	7,923	29,986	35,628	3,632	2,067	1,812	2,36
Division 16.....	7,073	18,943	29,141	2,832	3,727	2,249	5,56
North Battleford.....	4,117	13,357	18,478	1,926	1,003	968	1,40
Division 17.....	6,671	18,928	30,936	3,125	3,378	1,974	4,97
Division 18.....	1,515	5,683	6,441	639	1,050	754	75
<b>Total Saskatchewan.....</b>	<b>230,081</b>	<b>702,604</b>	<b>1,085,647</b>	<b>116,431</b>	<b>74,551</b>	<b>45,607</b>	<b>105,33</b>
<b>Alberta—</b>							
Division 1.....	10,218	34,060	47,020	4,448	2,969	1,358	4,24
Medicine Hat.....	8,171	29,171	37,364	3,540	1,865	1,223	2,33
Division 2.....	20,128	66,987	94,712	9,274	8,513	6,165	8,86
Lethbridge.....	13,000	46,356	60,028	5,909	4,443	3,364	4,51
Division 3.....	5,982	16,376	25,310	2,227	3,054	1,680	4,49
Division 4.....	3,322	8,199	16,194	1,692	1,331	510	1,79
Division 5.....	7,950	16,977	40,337	4,339	2,454	1,329	4,02
Division 6.....	121,121	515,210	620,446	71,792	26,987	18,558	25,93
Calgary.....	112,264	491,232	578,222	67,689	22,788	16,525	20,38
Division 7.....	8,307	20,032	37,563	3,703	3,624	1,484	4,62
Division 8.....	18,430	59,387	79,069	7,497	8,480	5,257	10,61
Red Deer.....	8,326	31,326	38,161	3,883	2,046	1,972	3,01
Division 9.....	5,064	21,402	24,489	2,446	1,254	1,343	1,62
Division 10.....	10,956	30,177	46,511	4,280	7,108	4,166	9,11
Division 11.....	147,824	631,878	725,043	80,242	34,075	26,818	36,93

TABLE 6

# *All Returns by Counties or Census Divisions and Selected Localities*

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## NUMBER OF ALL RETURNS BY INCOME CLASS

	Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 to \$20,000	\$20,000 and over
<b>Manitoba—(Concluded)</b>									
Portage la Prairie.....	890	780	1,432	901	760	442	404	90	12
Division 7.....	2,583	3,342	3,343	2,722	2,451	1,523	2,002	287	68
Brandon.....	1,642	2,302	2,102	1,960	1,825	1,183	1,685	238	59
Division 8.....	891	936	1,748	1,088	589	262	409	109	14
Division 9.....	380	421	360	651	324	242	189	26	
Division 10.....	501	1,280	1,328	1,082	506	245	314	82	6
Division 11.....	81	600	440	525	303	85	123	21	
Division 12.....	680	1,261	958	829	495	126	248	32	6
Division 13.....	802	1,063	661	404	264	264	210	32	5
Division 14.....	220	260	223	221	83	24	62	8	
Division 15.....	601	721	525	543	322	203	267	27	11
Division 16.....	2,152	2,473	1,772	1,379	1,763	2,287	3,654	463	27
Flin Flon.....	360	630	440	294	540	1,031	1,031	101	11
Division 17.....	581	1,201	1,276	863	537	444	446	132	12
Division 18.....	300	400	420	344	100	102	90	31	
Division 19.....	701	722	481	641	624	221	648	26	4
Division 20.....	24,908	33,259	35,319	34,229	31,235	25,134	28,191	6,684	1,705
Winnipeg.....	24,688	32,959	35,159	33,869	31,015	24,933	27,948	6,627	1,701
<b>Total Manitoba.....</b>	<b>41,139</b>	<b>55,784</b>	<b>58,407</b>	<b>53,797</b>	<b>44,546</b>	<b>34,326</b>	<b>40,238</b>	<b>8,581</b>	<b>1,955</b>
<b>Saskatchewan—</b>									
Division 1.....	1,380	2,002	2,006	1,643	1,522	1,352	1,722	455	48
Division 2.....	962	1,500	1,601	1,706	1,386	1,227	2,072	545	59
Weyburn.....	460	580	600	703	582	322	734	181	27
Division 3.....	820	1,125	1,404	1,229	823	730	1,002	399	28
Division 4.....	662	1,021	1,062	820	585	495	614	212	19
Division 5.....	1,442	2,263	3,162	2,541	1,973	1,310	1,890	241	38
Division 6.....	7,253	9,966	11,006	9,492	9,517	8,084	9,686	2,596	477
Regina.....	5,792	8,362	8,644	7,683	8,048	7,018	8,343	2,098	440
Division 7.....	2,220	3,123	4,066	3,227	2,892	1,907	2,922	611	90
Moose Jaw.....	1,660	2,062	2,923	2,186	1,949	1,361	1,723	335	69
Division 8.....	1,343	2,780	2,426	2,105	2,089	1,448	2,172	632	76
Swift Current.....	582	1,300	1,205	843	906	821	1,112	227	52
Division 9.....	1,683	2,322	2,445	2,166	1,418	773	1,140	235	36
Yorkton.....	560	761	900	644	666	384	674	156	31
Division 10.....	722	1,122	1,801	1,224	807	565	501	104	17
Division 11.....	6,056	8,860	9,102	8,781	7,438	5,487	7,298	2,213	397
Saskatoon.....	5,214	7,617	7,758	7,339	6,444	4,961	6,162	1,778	360
Division 12.....	753	1,280	1,385	1,370	964	702	1,057	316	16
Division 13.....	942	1,542	1,936	1,407	1,028	985	1,530	472	49
Division 14.....	1,484	2,226	3,106	1,669	1,244	930	898	209	42
Division 15.....	2,404	3,703	4,430	4,115	2,607	2,195	1,689	421	95
Prince Albert.....	1,044	1,480	1,903	1,823	1,240	1,324	900	206	70
Division 16.....	1,341	2,420	2,426	1,788	1,064	643	925	161	32
North Battleford.....	461	800	1,122	903	541	441	712	112	28
Division 17.....	1,273	1,994	1,789	1,767	990	809	1,139	247	41
Division 18.....	770	560	240	241	171	280	281	19	3
<b>Total Saskatchewan.....</b>	<b>33,510</b>	<b>49,809</b>	<b>55,393</b>	<b>47,291</b>	<b>38,518</b>	<b>29,922</b>	<b>38,538</b>	<b>10,088</b>	<b>1,563</b>
<b>Alberta—</b>									
Division 1.....	1,191	2,301	2,634	1,625	1,989	1,287	1,749	344	67
Medicine Hat.....	781	1,731	1,973	1,382	1,528	863	1,480	244	54
Division 2.....	4,304	4,827	4,969	4,078	3,412	2,733	3,322	854	142
Lethbridge.....	2,452	3,163	2,875	2,439	2,150	1,947	1,840	469	108
Division 3.....	1,023	1,922	1,934	1,274	1,204	806	671	183	19
Division 4.....	540	750	801	629	544	415	808	154	12
Division 5.....	791	1,832	1,775	1,638	1,306	909	1,590	493	70
Division 6.....	17,100	20,590	22,695	20,839	20,012	15,337	23,556	6,649	1,330
Calgary.....	15,338	18,235	20,430	18,806	18,644	14,199	21,825	6,292	1,283
Division 7.....	1,742	2,112	2,153	1,841	1,292	1,184	1,263	298	46
Division 8.....	4,292	4,944	5,319	4,077	2,815	2,337	2,475	567	84
Red Deer.....	871	1,674	1,893	1,818	1,288	1,209	1,234	333	52
Division 9.....	640	1,011	885	687	996	844	1,073	166	16
Division 10.....	2,938	4,143	3,142	3,053	1,921	968	1,532	325	42
Division 11.....	21,450	24,387	29,470	26,702	23,269	20,014	28,565	6,866	1,176



TABLE 6

# *All Returns by Counties or Census Divisions and Selected Localities*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	TAXABLE				NON-TAXABLE		
	Number of Returns	Wages and Salaries	Total Income	Total Tax Payable	Number of Returns	Wages and Salaries	Total Income
<b>NOTE:</b> In this table the combined number of taxable and non-taxable returns by income class are shown on the right hand page for each county or census division and for each locality which was separately tabulated; and on the left hand page selected income and tax data are shown separately for taxable and non-taxable returns. The figures for each county or census division include the figures for each of the selected localities within the area which appear immediately beneath the county or census division figures.							
<b>Alberta—(Concluded)</b>							
Edmonton.....	133,359	575,742	657,919	73,803	27,427	22,193	27,377
Division 12.....	5,988	20,377	24,343	2,190	2,911	2,478	3,831
Division 13.....	5,862	18,743	26,035	2,379	4,040	2,620	5,329
Division 14.....	4,517	20,094	21,712	2,203	1,787	1,971	2,270
Division 15.....	12,590	41,886	53,247	4,936	9,103	6,718	10,817
<b>Total Alberta.....</b>	<b>388,259</b>	<b>1,521,784</b>	<b>1,882,029</b>	<b>203,648</b>	<b>117,690</b>	<b>82,456</b>	<b>134,512</b>
<b>British Columbia—</b>							
Division 1.....	10,380	45,334	52,193	5,232	2,105	2,018	2,180
Division 2.....	22,754	106,786	119,568	12,422	4,477	4,486	5,883
Trail and Rossland....	6,627	33,071	37,179	4,204	1,063	1,170	1,318
Division 3.....	27,341	99,940	126,561	12,366	10,007	8,202	13,011
Kelowna.....	7,458	25,665	34,101	3,442	2,566	2,217	3,170
Penticton.....	4,897	18,348	23,969	2,467	1,692	907	1,650
Vernon.....	5,439	22,017	26,189	2,681	1,743	1,535	2,521
Division 4.....	358,405	1,588,806	1,894,735	225,833	66,765	49,986	69,551
New Westminster.....	42,839	195,010	219,876	23,591	6,488	4,814	6,861
Vancouver.....	274,145	1,220,788	1,467,884	181,104	47,063	35,751	47,411
Division 5.....	105,078	448,216	545,791	60,134	20,270	14,292	20,791
Alberni and Port Alberni	8,363	44,042	47,797	5,177	1,104	815	1,041
Nanaimo.....	9,274	40,226	47,205	5,316	1,500	975	1,350
Victoria.....	56,744	221,937	285,574	31,512	10,425	7,366	11,151
Division 6.....	20,626	88,669	100,540	10,410	5,899	6,560	8,501
Kamloops.....	7,834	34,622	40,495	4,551	1,725	1,441	2,000
Division 7.....	6,413	32,593	35,262	3,865	555	444	61
Division 8.....	29,201	131,565	146,199	15,872	6,744	6,845	7,151
Prince George.....	14,635	70,585	78,326	9,147	2,741	2,425	2,311
Division 9.....	14,875	72,076	81,780	9,492	3,584	3,219	3,691
Prince Rupert.....	5,941	25,788	31,481	3,858	1,500	1,160	1,411
Division 10.....	10,592	50,032	54,202	5,965	3,210	3,235	3,251
Dawson Creek.....	4,001	17,294	19,263	2,039	1,613	1,715	1,771
<b>Total British Columbia....</b>	<b>605,665</b>	<b>2,664,018</b>	<b>3,156,832</b>	<b>361,592</b>	<b>123,616</b>	<b>99,287</b>	<b>134,641</b>
<b>Yukon.....</b>	<b>4,464</b>	<b>22,311</b>	<b>23,939</b>	<b>2,849</b>	<b>899</b>	<b>889</b>	<b>1,031</b>
<b>Northwest Territories—</b>	<b>4,914</b>	<b>26,030</b>	<b>26,856</b>	<b>3,132</b>	<b>1,612</b>	<b>1,545</b>	<b>1,611</b>
<b>Non-Residents—</b>							
British Commonwealth...	4,717	14,068	15,042	1,776	705	284	271
United States.....	16,080	49,539	59,400	8,404	8,034	2,938	41,151
Elsewhere.....	5,430	18,635	19,974	2,435	1,317	475	631
<b>Total Non-Residents.....</b>	<b>26,227</b>	<b>82,242</b>	<b>94,417</b>	<b>12,616</b>	<b>10,056</b>	<b>3,698</b>	<b>49,153</b>
<b>Grand Total.....</b>	<b>5,728,942</b>	<b>23,773,087</b>	<b>28,341,841</b>	<b>2,879,342</b>	<b>1,434,218</b>	<b>1,235,846</b>	<b>1,707,004</b>

TABLE 6

# *All Returns by Counties or Census Divisions and Selected Localities*

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## NUMBER OF ALL RETURNS BY INCOME CLASS

	Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$10,000	\$10,000 to \$20,000	\$20,000 and over
<b>Alberta—(Concluded)</b>									
Edmonton.....	18,788	20,682	25,574	23,823	20,838	18,020	25,561	6,357	1,137
Division 12.....	1,782	1,462	1,684	1,486	743	711	855	159	17
Division 13.....	1,560	2,071	2,064	1,229	1,050	586	1,168	160	14
Division 14.....	911	1,031	902	893	772	682	897	203	13
Division 15.....	4,646	4,631	3,819	2,917	1,630	1,701	2,019	278	52
<b>Total Alberta.....</b>	<b>64,910</b>	<b>78,014</b>	<b>84,246</b>	<b>72,968</b>	<b>62,955</b>	<b>50,514</b>	<b>71,543</b>	<b>17,699</b>	<b>3,100</b>
<b>British Columbia—</b>									
Division 1.....	1,380	1,341	1,324	1,866	1,903	1,686	2,604	340	41
Division 2.....	2,403	2,930	3,783	2,706	3,428	4,321	6,782	786	92
Trail and Rossland....	623	700	1,080	522	780	1,474	2,141	318	52
Division 3.....	4,414	6,842	6,048	5,954	4,785	3,519	4,719	932	135
Kelowna.....	1,123	2,030	1,673	1,584	1,241	764	1,266	295	48
Penticton.....	1,020	990	880	1,042	882	523	1,013	204	35
Vernon.....	760	1,081	1,302	1,026	962	790	1,012	222	27
Division 4.....	41,474	56,187	60,301	53,959	53,603	52,463	85,773	17,522	3,888
New Westminster.....	4,290	5,201	6,677	5,968	6,588	7,587	11,551	1,254	211
Vancouver.....	29,901	43,710	45,226	41,512	39,401	38,519	64,753	14,694	3,492
Division 5.....	13,044	16,387	17,627	13,938	15,210	16,001	27,781	4,639	721
Alberni and Port Alberni	800	740	803	785	1,342	1,805	2,731	432	29
Nanaimo.....	1,100	1,380	1,373	1,382	1,504	1,204	2,322	463	46
Victoria.....	6,552	9,405	10,996	8,260	7,994	7,932	13,115	2,398	517
Division 6.....	2,923	3,652	3,804	3,982	3,994	3,014	4,242	815	99
Kamloops.....	1,081	1,240	1,362	1,245	1,308	1,106	1,677	480	60
Division 7.....	351	800	721	542	868	1,002	2,365	303	16
Division 8.....	4,243	4,367	4,893	4,710	5,418	3,934	7,192	1,035	153
Prince George.....	1,922	1,855	2,227	2,024	2,449	1,886	4,207	708	98
Division 9.....	2,441	1,744	2,421	2,273	1,882	1,694	5,182	752	70
Prince Rupert.....	1,060	882	1,080	942	829	563	1,690	357	38
Division 10.....	1,563	2,323	2,230	1,425	1,535	1,527	2,560	591	48
Dawson Creek.....	740	1,021	1,055	662	587	664	675	195	15
<b>Total British Columbia....</b>	<b>74,236</b>	<b>96,573</b>	<b>103,152</b>	<b>91,355</b>	<b>92,626</b>	<b>89,161</b>	<b>149,200</b>	<b>27,715</b>	<b>5,263</b>
<b>Yukon.....</b>	<b>637</b>	<b>637</b>	<b>613</b>	<b>604</b>	<b>582</b>	<b>604</b>	<b>1,395</b>	<b>275</b>	<b>16</b>
<b>Northwest Territories—</b>	<b>1,093</b>	<b>783</b>	<b>697</b>	<b>669</b>	<b>625</b>	<b>720</b>	<b>1,670</b>	<b>260</b>	<b>9</b>
<b>Non-Residents—</b>									
British Commonwealth...	1,410	1,080	995	861	482	86	420	63	25
United States.....	9,853	4,018	3,320	2,120	1,471	760	1,619	744	269
Elsewhere.....	2,281	1,130	1,061	602	271	335	743	297	27
<b>Total Non-Residents.....</b>	<b>13,544</b>	<b>6,228</b>	<b>5,376</b>	<b>3,583</b>	<b>2,224</b>	<b>1,181</b>	<b>2,782</b>	<b>1,104</b>	<b>261</b>
<b>Grand Total.....</b>	<b>817,365</b>	<b>1,024,552</b>	<b>1,126,171</b>	<b>1,066,310</b>	<b>965,128</b>	<b>777,765</b>	<b>1,088,941</b>	<b>243,061</b>	<b>53,867</b>

TABLE 7

*Taxable Returns by Marital Status, Dependants and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

TAXED AS SINGLE								
	WITH NO DEPENDANT				WITH ONE OR MORE DEPENDANTS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
		\$	\$	\$		\$	\$	\$
Under \$1,100.....	34,699	19,613	10,963	2,116	1,345	1,181	497	73
\$1,100 to 1,200.....	62,550	72,195	4,467	601	100	113	27	4
1,200 to 1,300.....	71,159	88,969	11,441	1,538	361	456	120	17
1,300 to 1,400.....	66,530	89,889	16,815	2,218	280	384	47	7
1,400 to 1,500.....	70,541	102,296	24,028	3,162	1,736	2,518	279	38
1,500 to 1,600.....	67,780	104,962	29,544	3,907	2,124	3,287	414	60
1,600 to 1,700.....	72,799	120,027	35,222	4,617	2,885	4,782	723	96
1,700 to 1,800.....	71,062	124,402	40,571	5,356	4,203	7,379	1,116	157
1,800 to 1,900.....	73,076	135,115	48,227	6,286	3,936	7,269	1,204	154
1,900 to 2,000.....	69,506	135,499	52,744	6,892	4,734	9,261	2,224	302
2,000 to 2,100.....	73,057	149,709	62,615	8,193	5,806	11,912	2,664	333
2,100 to 2,200.....	71,356	153,423	68,769	8,994	6,181	13,283	3,341	436
2,200 to 2,300.....	68,966	155,328	72,689	9,725	6,305	14,209	3,731	498
2,300 to 2,400.....	69,966	164,499	81,523	10,989	6,677	15,754	4,463	582
2,400 to 2,500.....	68,466	167,782	85,519	11,719	7,033	17,210	5,413	715
2,500 to 2,600.....	72,125	184,044	97,446	13,413	7,090	18,126	6,140	833
2,600 to 2,700.....	70,962	187,964	103,478	14,335	7,343	19,481	7,054	933
2,700 to 2,800.....	70,437	193,700	109,402	15,254	6,844	18,859	6,958	940
2,800 to 2,900.....	70,617	201,283	116,217	16,288	8,340	23,811	8,941	1,192
2,900 to 3,000.....	68,757	202,889	119,422	16,884	7,000	20,657	8,364	1,128
3,000 to 3,100.....	67,082	204,660	123,467	17,529	8,014	24,460	10,048	1,357
3,100 to 3,200.....	61,434	193,517	118,968	16,771	8,363	26,457	11,059	1,513
3,200 to 3,300.....	59,953	194,879	121,437	17,546	8,172	26,570	11,662	1,607
3,300 to 3,400.....	56,920	190,820	120,917	17,611	9,071	30,408	13,918	1,953
3,400 to 3,500.....	55,472	191,502	123,493	18,108	8,753	30,174	14,070	2,028
3,500 to 3,600.....	51,705	183,637	119,684	17,782	9,114	32,382	15,367	2,181
3,600 to 3,700.....	48,714	178,007	117,302	17,784	9,621	35,165	17,992	2,563
3,700 to 3,800.....	47,926	179,879	119,686	18,182	9,174	34,432	16,925	2,452
3,800 to 3,900.....	46,076	177,348	119,732	18,283	9,869	38,055	18,816	2,795
3,900 to 4,000.....	47,252	186,726	126,977	19,431	10,553	41,665	21,628	3,258
4,000 to 4,100.....	43,690	176,963	121,711	18,749	10,362	41,998	21,822	3,269
4,100 to 4,200.....	41,739	173,349	120,073	18,730	10,997	45,645	24,385	3,766
4,200 to 4,300.....	39,908	169,723	118,018	18,550	11,885	50,574	27,563	4,265
4,300 to 4,400.....	39,289	171,095	120,290	18,706	10,904	47,449	26,266	4,052
4,400 to 4,500.....	34,184	152,166	107,807	16,736	11,182	49,781	27,694	4,291
4,500 to 4,600.....	34,689	158,045	112,633	17,745	11,657	53,051	29,666	4,634
4,600 to 4,700.....	30,251	140,763	101,548	15,995	11,906	55,396	31,565	4,921
4,700 to 4,800.....	29,269	139,386	100,731	15,675	10,018	47,634	27,573	4,391
4,800 to 4,900.....	30,885	149,901	108,881	17,269	11,913	57,834	33,772	5,464
4,900 to 5,000.....	25,745	127,703	93,114	14,713	12,491	61,827	35,942	5,763
5,000 to 5,500.....	115,508	605,292	448,609	71,393	55,912	293,171	178,121	29,204
5,500 to 6,000.....	79,205	454,963	344,610	55,239	49,593	285,154	182,783	30,355
6,000 to 6,500.....	57,692	360,306	278,287	45,915	38,097	237,783	156,634	25,830
6,500 to 7,000.....	40,583	273,649	214,468	35,530	26,885	181,411	123,210	20,947
7,000 to 7,500.....	28,663	207,710	164,654	27,044	18,510	134,084	92,507	15,867
7,500 to 8,000.....	18,634	144,518	115,809	19,563	14,788	114,567	81,824	13,845
8,000 to 8,500.....	14,850	122,788	98,900	16,742	9,780	80,597	58,288	10,066
8,500 to 9,000.....	10,746	94,542	76,470	13,125	7,263	63,514	46,782	8,151
9,000 to 9,500.....	8,846	81,864	66,816	11,620	5,152	47,683	35,150	6,230
9,500 to 10,000.....	6,136	60,115	49,002	8,505	4,040	39,479	29,272	5,006
10,000 to 25,000.....	36,402	502,418	423,234	80,308	24,387	339,840	269,788	56,025
25,000 and over.....	6,089	303,544	271,738	85,446	4,701	209,119	183,284	60,385
TOTAL.....	2,679,948	9,405,363	6,060,168	984,816	553,450	3,067,291	1,939,097	356,937

Note: This table provides a distribution by total income class of all taxable returns according to marital status for tax purposes and number of dependants. A number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received incomes in excess of \$250. but less than \$1,250.



# Taxable Returns by Marital Status, Dependants and Income

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## TAXED AS MARRIED

	WITH NO DEPENDANT				WITH 1 DEPENDANT			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Under \$2,100.....	8,931	\$ 14,387	\$ 3,135	\$ 526	3,093	\$ 4,741	\$ 962	\$ 185
\$2,100 to 2,200.....	8,078	17,396	1,159	230	526	1,131	200	27
2,200 to 2,300.....	10,523	23,706	2,180	310	850	1,906	362	60
2,300 to 2,400.....	9,854	23,184	2,828	381	577	1,351	206	44
2,400 to 2,500.....	11,022	27,040	4,051	545	4,230	10,409	580	75
2,500 to 2,600.....	11,343	28,929	5,455	795	4,296	10,953	1,104	152
2,600 to 2,700.....	12,958	34,402	6,172	854	5,438	14,455	1,506	200
2,700 to 2,800.....	12,965	35,653	7,186	962	6,064	16,677	2,340	317
2,800 to 2,900.....	13,379	38,184	8,711	1,132	5,834	16,643	2,495	343
2,900 to 3,000.....	13,583	40,172	10,215	1,354	7,174	21,224	3,291	435
3,000 to 3,100.....	14,157	43,231	11,713	1,587	7,895	24,122	4,699	638
3,100 to 3,200.....	14,755	46,601	13,369	1,786	7,931	25,107	5,306	702
3,200 to 3,300.....	14,856	48,286	14,974	2,001	6,364	20,778	4,859	646
3,300 to 3,400.....	13,356	44,848	14,742	1,987	8,594	28,843	7,391	1,073
3,400 to 3,500.....	14,475	50,018	16,891	2,283	8,793	30,379	8,333	1,103
3,500 to 3,600.....	13,510	47,960	17,677	2,401	7,714	27,378	7,755	1,091
3,600 to 3,700.....	14,294	52,238	19,936	2,733	8,371	30,555	9,269	1,209
3,700 to 3,800.....	13,441	50,542	19,626	2,690	8,563	32,129	10,669	1,458
3,800 to 3,900.....	13,619	52,475	21,367	2,987	9,205	35,471	12,162	1,645
3,900 to 4,000.....	15,257	60,317	25,871	3,561	10,420	41,125	14,247	1,926
4,000 to 4,100.....	15,507	62,821	27,669	3,932	9,534	38,797	14,466	2,002
4,100 to 4,200.....	14,122	58,588	26,813	3,837	9,078	37,689	14,559	2,021
4,200 to 4,300.....	15,040	63,963	29,441	4,254	9,793	41,657	16,323	2,317
4,300 to 4,400.....	13,280	57,824	27,356	4,043	9,662	42,035	17,070	2,358
4,400 to 4,500.....	12,420	55,335	26,566	3,913	9,469	42,256	17,797	2,586
4,500 to 4,600.....	14,503	66,006	32,621	4,898	10,142	46,178	19,711	2,747
4,600 to 4,700.....	12,468	58,037	28,994	4,368	10,104	47,042	20,791	3,013
4,700 to 4,800.....	13,041	62,026	31,549	4,689	9,591	45,678	20,551	3,012
4,800 to 4,900.....	12,702	61,667	32,519	5,016	10,994	53,381	25,014	3,714
4,900 to 5,000.....	13,173	65,255	34,277	5,286	10,117	50,132	23,448	3,421
5,000 to 5,500.....	56,498	296,501	164,473	25,457	48,826	256,453	128,037	19,440
5,500 to 6,000.....	47,169	270,741	160,471	25,356	41,953	240,934	129,890	20,507
6,000 to 6,500.....	35,156	219,477	136,188	21,858	36,152	225,668	129,047	20,302
6,500 to 7,000.....	28,134	189,970	122,404	20,139	26,141	176,211	105,624	16,845
7,000 to 7,500.....	22,663	164,274	109,159	17,806	21,210	153,670	95,907	15,420
7,500 to 8,000.....	16,181	125,594	85,577	14,204	16,890	130,710	83,821	13,815
8,000 to 8,500.....	12,468	102,845	71,033	11,871	12,598	103,819	68,569	11,653
8,500 to 9,000.....	9,741	85,178	60,199	10,293	9,873	86,531	58,626	9,817
9,000 to 9,500.....	7,930	73,705	52,938	8,956	8,166	75,463	51,749	8,705
9,500 to 10,000.....	6,778	66,266	48,348	8,395	5,867	57,224	40,051	6,980
10,000 to 25,000.....	39,225	542,135	426,204	86,980	32,300	441,912	335,967	68,128
25,000 and over.....	4,411	182,284	160,245	52,388	3,053	119,806	103,272	34,173
TOTAL.....	676,966	3,710,060	2,122,300	379,049	483,445	2,908,623	1,618,027	286,305

TABLE 7

*Taxable Returns by Marital Status, Dependants and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

TAXED AS MARRIED								
	WITH 2 DEPENDANTS				WITH 3 DEPENDANTS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
		\$	\$	\$		\$	\$	\$
Under \$2,100.....	2,625	3,455	1,106	184	1,432	2,212	829	127
\$2,100 to 2,200.....	251	542	177	26	141	305	94	14
2,200 to 2,300.....	360	807	236	33	370	836	140	19
2,300 to 2,400.....	511	1,202	215	38	100	236	58	8
2,400 to 2,500.....	478	1,170	249	34	170	414	115	17
2,500 to 2,600.....	535	1,369	393	62	205	523	85	18
2,600 to 2,700.....	929	2,460	400	58	280	745	152	22
2,700 to 2,800.....	3,663	10,070	499	71	300	824	130	20
2,800 to 2,900.....	4,379	12,487	1,123	151	270	771	127	19
2,900 to 3,000.....	3,508	10,337	1,323	182	782	2,345	378	53
3,000 to 3,100.....	6,030	18,414	1,982	258	1,983	6,064	245	33
3,100 to 3,200.....	6,161	19,465	2,491	339	2,912	9,191	620	88
3,200 to 3,300.....	5,756	18,702	2,756	357	3,407	11,086	945	126
3,300 to 3,400.....	6,265	20,994	3,690	488	4,075	13,717	1,397	197
3,400 to 3,500.....	6,580	22,694	4,330	603	4,237	14,683	1,994	254
3,500 to 3,600.....	7,578	26,934	5,751	750	4,466	15,893	2,049	274
3,600 to 3,700.....	7,883	28,765	6,696	876	5,268	19,221	2,923	381
3,700 to 3,800.....	7,906	29,775	7,372	974	4,823	18,129	2,887	378
3,800 to 3,900.....	8,361	32,274	8,408	1,126	5,819	22,504	4,418	587
3,900 to 4,000.....	9,052	35,875	9,978	1,343	5,236	20,703	3,947	522
4,000 to 4,100.....	9,555	38,753	11,542	1,565	6,515	26,467	5,785	744
4,100 to 4,200.....	9,425	39,121	12,329	1,717	6,808	28,278	6,685	893
4,200 to 4,300.....	10,649	45,292	14,761	2,032	6,769	28,840	7,182	1,022
4,300 to 4,400.....	10,203	44,415	15,126	2,115	6,933	30,227	7,962	1,086
4,400 to 4,500.....	9,956	44,374	15,657	2,198	6,887	30,660	8,705	1,206
4,500 to 4,600.....	10,664	48,566	17,702	2,433	6,524	29,773	8,599	1,151
4,600 to 4,700.....	10,516	48,892	18,757	2,695	6,999	32,580	10,099	1,422
4,700 to 4,800.....	9,032	42,926	16,788	2,396	7,311	34,751	11,338	1,586
4,800 to 4,900.....	10,549	51,183	20,524	2,936	8,831	42,912	14,310	1,996
4,900 to 5,000.....	10,622	52,607	22,030	3,211	8,026	39,734	13,954	1,975
5,000 to 5,500.....	55,942	294,045	130,580	19,755	41,308	216,888	82,782	12,133
5,500 to 6,000.....	51,730	297,255	145,164	22,600	37,839	217,636	93,249	14,215
6,000 to 6,500.....	47,819	298,892	155,673	24,747	33,155	207,112	97,425	15,200
6,500 to 7,000.....	40,467	272,702	151,634	24,300	29,228	197,330	100,531	16,110
7,000 to 7,500.....	31,180	225,788	131,135	21,380	24,221	175,527	94,658	15,066
7,500 to 8,000.....	23,993	186,033	112,287	18,481	18,398	142,591	79,770	12,841
8,000 to 8,500.....	19,201	158,370	99,110	16,414	14,716	121,436	71,770	11,807
8,500 to 9,000.....	16,030	140,333	89,606	14,977	10,218	89,365	53,955	8,996
9,000 to 9,500.....	11,701	108,353	71,780	12,468	9,268	85,786	53,432	8,943
9,500 to 10,000.....	10,132	98,840	66,493	11,417	7,427	72,291	46,361	7,975
10,000 to 25,000.....	50,873	683,698	505,938	102,527	40,150	551,193	396,900	79,807
25,000 and over.....	4,353	162,929	140,208	44,965	4,385	165,592	141,490	46,130
TOTAL.....	553,403	3,681,156	2,023,999	365,285	388,192	2,727,373	1,430,476	265,471

Note: This table provides a distribution by total income class of all taxable returns according to marital status for tax purposes and number of dependants. A number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received incomes in excess of \$250. but less than \$1,250.

TABLE 7

# Taxable Returns by Marital Status, Dependents and Income

1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## TAXED AS MARRIED

## WITH 4 DEPENDANTS

## WITH 5 OR MORE DEPENDANTS

	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Under \$2,100.....	405	\$ 579	\$ 170	\$ 35	251	\$ 253	\$ 72	\$ 18
\$2,100 to 2,200.....	20	43	17	2	20	42	31	5
2,200 to 2,300.....	120	273	129	17	45	102	9	2
2,300 to 2,400.....	40	93	34	5				
2,400 to 2,500.....	20	49	10	1				
2,500 to 2,600.....	121	308	64	12	40	103	9	3
2,600 to 2,700.....	20	54		1	20	53		
2,700 to 2,800.....								
2,800 to 2,900.....	71	203	37	5	20	56	21	3
2,900 to 3,000.....	61	179	19	3	40	118	6	1
3,000 to 3,100.....	111	337	62	14	145	441	1	77
3,100 to 3,200.....	240	757	67	10	80	251	12	5
3,200 to 3,300.....	222	719	58	10	160	521	60	11
3,300 to 3,400.....	1,875	6,295	161	22	180	604	102	15
3,400 to 3,500.....	2,051	7,070	446	62	170	590	42	6
3,500 to 3,600.....	2,465	8,771	654	87	261	924	137	21
3,600 to 3,700.....	2,957	10,870	939	118	939	3,420	94	12
3,700 to 3,800.....	2,643	9,923	1,006	134	1,009	3,790	150	20
3,800 to 3,900.....	3,337	12,903	1,600	208	1,325	5,123	333	45
3,900 to 4,000.....	3,748	14,813	2,001	270	2,491	9,852	663	90
4,000 to 4,100.....	3,831	15,515	2,412	320	2,310	9,351	648	82
4,100 to 4,200.....	4,010	16,662	2,630	338	2,297	9,543	734	101
4,200 to 4,300.....	4,195	17,826	3,247	415	3,245	13,772	1,257	162
4,300 to 4,400.....	3,916	17,120	3,263	423	3,293	14,337	1,501	200
4,400 to 4,500.....	3,789	16,887	3,432	449	3,354	14,939	1,691	219
4,500 to 4,600.....	4,422	20,100	4,659	621	3,805	17,313	2,173	285
4,600 to 4,700.....	3,782	17,599	4,166	574	4,539	21,189	2,834	356
4,700 to 4,800.....	3,717	17,671	4,436	608	3,607	17,131	2,753	367
4,800 to 4,900.....	4,018	19,523	5,099	704	4,280	20,756	3,070	406
4,900 to 5,000.....	4,708	23,426	6,314	850	3,989	19,764	3,558	463
5,000 to 5,500.....	24,155	127,183	40,957	5,872	23,437	123,107	25,551	3,473
5,500 to 6,000.....	23,293	133,909	49,774	7,401	21,454	123,526	32,297	4,505
6,000 to 6,500.....	19,513	121,901	51,367	7,901	18,038	112,911	35,014	5,049
6,500 to 7,000.....	15,185	102,333	46,498	7,323	14,991	101,100	36,703	5,443
7,000 to 7,500.....	13,070	94,711	46,529	7,360	11,466	83,005	33,013	5,134
7,500 to 8,000.....	9,801	75,968	39,564	6,339	7,726	59,916	25,794	3,931
8,000 to 8,500.....	8,727	72,052	39,761	6,513	6,060	49,944	23,530	3,637
8,500 to 9,000.....	6,075	53,120	30,167	5,024	5,519	48,367	23,996	3,649
9,000 to 9,500.....	4,793	44,353	26,271	4,264	3,801	35,082	18,193	2,929
9,500 to 10,000.....	4,576	44,689	27,336	4,544	3,185	30,991	16,588	2,763
10,000 to 25,000.....	24,006	333,003	232,882	46,737	16,557	232,678	153,525	29,500
25,000 and over.....	2,943	109,498	92,544	29,606	2,336	87,721	72,786	23,289
TOTAL.....	217,053	1,569,292	770,781	145,201	176,485	1,272,684	518,951	96,277



TABLE 8

*All Returns by Province and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	NEWFOUNDLAND				PRINCE EDWARD ISLAND			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
		\$	\$	\$		\$	\$	\$
Under \$1,000.....	265	127	84	12	100	40	34	
\$1,000 to 1,500.....	5,697	7,411	1,103	156	1,265	1,645	272	38
1,500 to 2,000.....	5,617	9,760	3,164	455	1,580	2,774	873	125
2,000 to 2,500.....	6,227	13,930	4,931	720	2,176	4,928	1,779	258
2,500 to 3,000.....	6,604	18,289	6,816	1,051	1,796	4,921	2,021	301
3,000 to 3,500.....	7,367	23,993	9,495	1,471	1,554	5,043	2,082	315
3,500 to 4,000.....	7,938	29,877	11,310	1,795	1,446	5,428	2,200	348
4,000 to 4,500.....	7,343	31,299	12,337	1,989	1,211	5,133	2,328	378
4,500 to 5,000.....	6,244	29,608	12,189	1,983	1,004	4,770	2,239	364
Under \$5,000.....	53,302	164,293	61,428	9,633	12,132	34,683	13,828	2,132
5,000 to 5,500.....	5,166	27,018	12,312	2,052	794	4,196	1,977	330
5,500 to 6,000.....	3,654	20,925	10,733	1,843	595	3,398	1,741	290
6,000 to 6,500.....	2,363	14,730	7,771	1,344	571	3,539	1,752	294
6,500 to 7,000.....	1,894	12,777	7,179	1,278	352	2,356	1,256	221
7,000 to 7,500.....	1,540	11,186	6,278	1,108	196	1,416	827	136
7,500 to 8,000.....	1,119	8,666	5,127	920	236	1,825	1,089	180
8,000 to 8,500.....	1,247	10,263	6,442	1,177	138	1,133	714	122
8,500 to 9,000.....	865	7,560	4,969	923	88	768	489	89
9,000 to 9,500.....	546	5,010	3,257	605	71	656	446	79
9,500 to 10,000.....	433	4,225	2,911	543	54	527	343	61
5,000 to 10,000.....	18,827	122,360	66,978	11,793	3,095	19,814	10,632	1,801
10,000 to 15,000.....	1,841	21,434	15,257	3,083	295	3,644	2,704	532
15,000 to 20,000.....	395	6,794	5,473	1,360	148	2,588	2,008	472
20,000 to 25,000.....	166	3,685	3,049	876	59	1,302	1,031	289
10,000 to 25,000.....	2,402	31,913	23,779	5,319	502	7,534	5,742	1,293
25,000 and over.....	277	10,814	9,463	3,483	59	2,162	1,862	650
GRAND TOTAL....	74,808	329,379	161,648	30,227	15,788	64,193	32,064	5,875
<b>Non-Taxable</b>								
Under \$500.....	676	367			215	66		
\$500 to 1,000.....	24,227	15,142			3,915	2,478		
1,000 to 1,500.....	4,026	5,222			527	680		
1,500 to 2,000.....	4,566	8,033			815	1,437		
2,000 to 2,500.....	4,088	9,158			836	1,869		
2,500 to 3,000.....	2,359	6,495			531	1,439		
3,000 to 3,500.....	2,033	6,646			335	1,068		
3,500 to 4,000.....	1,124	4,223			165	616		
4,000 to 4,500.....	695	2,961			70	290		
4,500 to 5,000.....	386	1,809			25	115		
5,000 and over.....	78	431			43	274		
TOTAL.....	44,258	59,754			7,477	10,201		

Note: In this table the taxable and non-taxable returns for each province have been distributed by total income class. Allocation to a province is based on the taxpayers address at the time of filing.

TABLE 8

*All Returns by Province and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

NOVA SCOTIA					NEW BRUNSWICK			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$1,000.....	1,210	\$ 556	\$ 412	\$ 67	515	\$ 191	\$ 116	\$ 30
\$1,000 to 1,500.....	9,420	12,331	1,931	290	7,878	10,234	1,529	216
1,500 to 2,000.....	13,976	24,456	7,677	1,101	11,204	19,621	6,374	907
2,000 to 2,500.....	14,765	33,287	12,697	1,836	12,592	28,406	11,192	1,622
2,500 to 3,000.....	16,340	44,919	18,936	2,860	12,533	34,525	14,164	2,141
3,000 to 3,500.....	16,378	53,244	21,743	3,394	13,208	42,957	17,527	2,707
3,500 to 4,000.....	16,573	62,289	25,873	4,075	11,690	43,914	17,695	2,778
4,000 to 4,500.....	15,581	66,142	28,595	4,570	11,869	50,356	21,708	3,486
4,500 to 5,000.....	12,527	59,528	26,847	4,404	9,299	44,088	20,191	3,281
Under \$5,000.....	116,770	356,751	144,710	22,598	90,788	274,292	110,498	17,169
5,000 to 5,500.....	9,861	51,652	25,231	4,216	8,026	42,064	20,252	3,367
5,500 to 6,000.....	8,302	47,698	24,825	4,202	5,929	33,990	17,058	2,866
6,000 to 6,500.....	5,848	36,541	19,992	3,423	3,923	24,456	12,914	2,187
6,500 to 7,000.....	4,457	29,985	17,015	2,971	2,864	19,327	10,920	1,883
7,000 to 7,500.....	2,941	21,281	12,979	2,276	2,137	15,485	8,984	1,552
7,500 to 8,000.....	2,543	19,666	12,359	2,187	1,682	13,076	8,018	1,404
8,000 to 8,500.....	1,866	15,426	10,127	1,814	1,325	10,926	6,851	1,228
8,500 to 9,000.....	1,153	10,109	6,540	1,179	965	8,455	5,569	985
9,000 to 9,500.....	1,050	9,709	6,442	1,159	571	5,284	3,620	641
9,500 to 10,000.....	688	6,800	4,696	852	429	4,181	2,834	530
5,000 to 10,000.....	38,709	248,866	140,208	24,280	27,851	177,245	97,019	16,644
10,000 to 15,000.....	3,509	41,946	30,296	5,964	2,763	33,206	23,996	4,773
15,000 to 20,000.....	939	16,177	12,640	2,926	801	13,739	10,722	2,524
20,000 to 25,000.....	455	10,219	8,334	2,239	301	6,782	5,512	1,453
10,000 to 25,000.....	4,903	68,342	51,270	11,129	3,865	53,726	40,231	8,750
25,000 and over.....	600	24,613	21,309	7,895	416	16,489	14,143	5,212
GRAND TOTAL....	160,982	698,573	357,497	65,902	122,920	521,752	261,891	47,774
<b>Non-Taxable</b>								
Under \$500.....	2,002	546			1,591	770		
\$500 to 1,000.....	32,202	19,898			30,809	18,310		
1,000 to 1,500.....	5,393	7,001			5,027	6,483		
1,500 to 2,000.....	6,874	11,990			5,043	8,776		
2,000 to 2,500.....	5,409	12,079			4,468	9,998		
2,500 to 3,000.....	5,256	14,430			3,202	8,754		
3,000 to 3,500.....	2,089	6,764			2,558	8,312		
3,500 to 4,000.....	1,169	4,329			1,240	4,642		
4,000 to 4,500.....	1,094	4,610			795	3,346		
4,500 to 5,000.....	166	777			342	1,616		
5,000 and over.....	183	985			263	1,690		
TOTAL.....	61,837	82,317			55,338	71,158		

TABLE 8

*All Returns by Province and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	QUEBEC				ONTARIO			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
		\$	\$	\$		\$	\$	\$
Under \$1,000 .....	4,880	2,688	1,073	212	15,055	8,208	4,229	95
\$1,000 to 1,500 .....	73,813	95,910	15,068	1,470	105,720	137,800	23,738	3,46
1,500 to 2,000 .....	101,405	177,394	57,803	5,580	141,632	248,603	79,874	11,47
2,000 to 2,500 .....	115,040	259,181	106,740	10,428	167,335	377,802	157,636	23,09
2,500 to 3,000 .....	135,873	374,573	171,677	17,325	192,130	529,300	253,976	38,68
3,000 to 3,500 .....	146,717	476,548	222,764	22,969	193,155	628,461	317,097	49,85
3,500 to 4,000 .....	138,604	520,266	242,638	25,574	192,799	724,373	385,937	62,58
4,000 to 4,500 .....	135,023	573,457	275,010	29,503	198,463	843,217	454,894	75,33
4,500 to 5,000 .....	124,368	591,076	288,460	30,858	184,704	877,638	489,734	82,16
Under \$5,000 .....	975,723	3,071,093	1,381,231	143,919	1,390,993	4,375,402	2,167,115	347,62
5,000 to 5,500 .....	105,498	553,317	280,454	30,211	179,582	942,274	535,634	91,14
5,500 to 6,000 .....	84,372	485,309	254,855	27,616	156,613	899,888	526,673	90,76
6,000 to 6,500 .....	66,993	418,621	228,261	24,756	128,668	803,781	484,108	84,60
6,500 to 7,000 .....	49,664	334,964	190,230	20,706	100,555	678,066	420,076	74,15
7,000 to 7,500 .....	38,378	278,071	165,704	17,901	78,209	566,345	358,636	63,73
7,500 to 8,000 .....	29,213	226,720	139,180	15,131	56,118	434,601	283,319	51,34
8,000 to 8,500 .....	21,584	178,124	112,986	12,233	43,170	355,909	236,875	43,15
8,500 to 9,000 .....	16,810	147,738	95,326	10,417	33,381	291,952	197,453	36,22
9,000 to 9,500 .....	13,231	122,295	81,415	8,954	27,214	252,244	174,533	32,52
9,500 to 10,000 .....	10,787	105,240	71,036	7,804	21,578	210,715	146,564	27,63
5,000 to 10,000 .....	436,530	2,850,399	1,619,446	175,729	825,088	5,435,773	3,363,872	595,28
10,000 to 15,000 .....	42,894	509,393	369,091	43,072	87,722	1,043,344	767,801	155,52
15,000 to 20,000 .....	13,035	224,272	177,180	24,167	22,442	384,686	302,926	72,88
20,000 to 25,000 .....	5,668	127,244	103,775	15,994	9,506	212,693	173,938	48,65
10,000 to 25,000 .....	61,597	860,909	650,046	83,234	119,670	1,640,723	1,244,665	277,06
25,000 and over .....	9,241	399,581	350,401	74,277	14,893	622,611	540,352	201,72
GRAND TOTAL....	1,483,091	7,181,983	4,001,123	477,159	2,350,644	12,074,510	7,316,003	1421,69
<b>Non-Taxable</b>								
Under \$500 .....	12,614	7,651			22,891	15,525		
\$500 to 1,000 .....	212,002	132,490			290,371	180,043		
1,000 to 1,500 .....	34,020	43,796			47,791	61,658		
1,500 to 2,000 .....	34,970	61,221			41,241	71,723		
2,000 to 2,500 .....	29,775	66,316			34,692	77,146		
2,500 to 3,000 .....	23,930	65,659			20,330	55,356		
3,000 to 3,500 .....	12,056	38,976			10,480	34,066		
3,500 to 4,000 .....	8,852	33,039			6,493	24,229		
4,000 to 4,500 .....	4,919	20,778			2,796	11,870		
4,500 to 5,000 .....	2,387	11,300			1,741	8,209		
5,000 and over .....	1,426	10,230			3,433	25,934		
TOTAL .....	376,951	476,204			482,259	534,709		

Note: In this table the taxable and non-taxable returns for each province have been distributed by total income class. Allocation to a province is based on the taxpayers address at the time of filing.



TABLE 8

*All Returns by Province and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

	MANITOBA				SASKATCHEWAN			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$1,000.....	1,621	\$ 743	\$ 446	\$ 82	880	\$ 394	\$ 191	\$ 45
\$1,000 to 1,500.....	14,227	18,454	2,803	422	12,243	16,026	2,379	379
1,500 to 2,000.....	19,441	34,212	11,230	1,673	16,636	29,285	9,059	1,354
2,000 to 2,500.....	22,032	49,681	20,113	3,053	19,508	44,052	17,595	2,696
2,500 to 3,000.....	25,402	69,924	32,579	5,119	21,476	59,034	25,231	4,060
3,000 to 3,500.....	25,759	83,768	39,246	6,352	21,772	70,484	30,557	4,965
3,500 to 4,000.....	24,072	90,593	43,066	7,224	20,522	76,953	34,653	5,792
4,000 to 4,500.....	23,141	98,474	48,615	8,297	19,677	83,784	40,687	6,954
4,500 to 5,000.....	20,518	97,494	50,245	8,771	17,714	84,166	42,468	7,406
Under \$5,000.....	176,213	543,342	248,343	40,992	150,428	464,179	202,820	33,652
5,000 to 5,500.....	19,947	104,780	54,641	9,621	16,652	87,692	45,388	7,989
5,500 to 6,000.....	14,296	82,075	44,119	7,799	13,029	74,745	40,594	7,283
6,000 to 6,500.....	10,536	65,807	37,571	6,798	9,325	58,168	33,177	6,040
6,500 to 7,000.....	8,511	57,398	34,103	6,283	8,104	54,727	31,613	5,754
7,000 to 7,500.....	5,725	41,415	25,420	4,705	6,286	45,532	27,499	5,057
7,500 to 8,000.....	4,808	37,361	23,619	4,470	4,021	31,227	19,218	3,565
8,000 to 8,500.....	3,905	32,396	20,053	3,798	3,404	28,085	18,054	3,381
8,500 to 9,000.....	2,819	24,628	15,749	3,011	2,766	24,223	15,790	3,062
9,000 to 9,500.....	1,957	18,103	11,902	2,316	2,630	24,315	16,527	3,256
9,500 to 10,000.....	1,855	18,046	12,145	2,445	1,800	17,551	11,971	2,361
5,000 to 10,000.....	74,359	482,009	279,321	51,246	68,017	446,264	259,832	47,748
10,000 to 15,000.....	6,552	77,449	56,240	11,881	8,195	96,811	70,535	15,205
15,000 to 20,000.....	2,021	35,106	27,633	7,071	1,881	32,275	25,186	6,421
20,000 to 25,000.....	825	18,410	14,811	4,303	717	15,985	12,975	3,880
10,000 to 25,000.....	9,398	130,965	98,684	23,255	10,793	145,071	108,695	25,506
25,000 and over.....	1,129	45,415	39,299	14,948	843	30,134	25,226	9,524
GRAND TOTAL....	261,099	1,201,731	665,648	130,441	230,081	1,085,647	596,573	116,431
<b>Non-Taxable</b>								
Under \$500.....	2,748	2,170			3,027	2,133		
\$500 to 1,000.....	42,955	26,775			34,817	23,257		
1,000 to 1,500.....	7,084	9,144			7,406	9,607		
1,500 to 2,000.....	8,847	15,419			8,310	14,496		
2,000 to 2,500.....	6,112	13,594			8,264	18,448		
2,500 to 3,000.....	4,861	13,326			6,145	16,761		
3,000 to 3,500.....	2,690	8,818			3,387	10,962		
3,500 to 4,000.....	1,276	4,736			1,610	6,019		
4,000 to 4,500.....	444	1,902			822	3,526		
4,500 to 5,000.....	443	2,092			305	1,443		
5,000 and over.....	214	1,391			458	2,949		
TOTAL.....	77,674	95,028			74,551	105,333		

TABLE 8

*All Returns by Province and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
		\$	\$	\$		\$	\$	\$
Under \$1,000.....	1,960	1,020	612	95	3,240	1,666	1,006	212
\$1,000 to 1,500.....	21,397	27,853	4,294	629	26,037	33,956	5,560	805
1,500 to 2,000.....	26,737	46,941	15,088	2,167	37,775	66,264	21,129	3,035
2,000 to 2,500.....	30,338	68,667	28,936	4,244	42,079	94,754	39,433	5,725
2,500 to 3,000.....	35,943	98,868	46,326	7,056	46,886	129,004	60,294	9,122
3,000 to 3,500.....	34,781	113,243	55,105	8,641	43,944	142,691	72,369	11,372
3,500 to 4,000.....	33,154	124,966	61,736	9,999	42,965	161,014	84,649	13,655
4,000 to 4,500.....	32,465	137,559	69,816	11,534	43,551	185,614	101,804	16,868
4,500 to 5,000.....	29,329	139,437	74,543	12,489	48,243	229,691	126,473	21,250
Under \$5,000.....	246,104	758,553	356,457	56,854	334,720	1,044,655	512,718	82,045
5,000 to 5,500.....	28,639	150,373	82,082	13,863	46,200	242,859	136,787	23,177
5,500 to 6,000.....	21,552	123,760	70,051	12,008	42,677	245,350	143,033	24,709
6,000 to 6,500.....	17,529	109,595	63,711	11,094	38,517	240,375	144,831	25,291
6,500 to 7,000.....	14,434	97,397	59,189	10,484	29,982	202,337	125,931	22,283
7,000 to 7,500.....	11,454	83,059	50,855	8,952	22,981	166,722	104,736	18,648
7,500 to 8,000.....	8,480	65,774	41,508	7,476	17,619	136,568	88,042	15,805
8,000 to 8,500.....	6,454	53,295	34,151	6,245	14,724	121,487	81,262	14,932
8,500 to 9,000.....	5,875	51,404	34,152	6,230	10,225	89,563	60,520	11,282
9,000 to 9,500.....	3,638	33,701	22,474	4,165	8,349	77,283	53,176	9,940
9,500 to 10,000.....	3,375	32,903	22,382	4,181	6,719	65,602	45,547	8,630
5,000 to 10,000.....	121,430	801,262	480,554	84,699	237,993	1,588,145	983,864	174,698
10,000 to 15,000.....	14,098	165,881	121,424	24,332	22,465	264,920	196,302	39,504
15,000 to 20,000.....	3,543	61,307	47,563	11,424	5,229	89,624	70,847	16,696
20,000 to 25,000.....	1,426	31,864	25,741	7,181	2,274	50,647	41,151	11,304
10,000 to 25,000.....	19,067	259,052	194,728	42,937	29,968	405,190	308,299	67,504
25,000 and over.....	1,658	63,162	54,239	19,158	2,984	118,843	103,720	37,344
GRAND TOTAL....	388,259	1,882,029	1,085,978	203,648	605,665	3,156,832	1,908,601	361,592
<b>Non-Taxable</b>								
Under \$500.....	6,840	10,950			4,988	5,338		
\$500 to 1,000.....	62,807	39,595			74,260	47,586		
1,000 to 1,500.....	11,899	15,290			13,582	17,414		
1,500 to 2,000.....	11,284	19,731			10,927	18,793		
2,000 to 2,500.....	11,748	26,319			7,889	17,502		
2,500 to 3,000.....	6,217	17,113			6,298	17,434		
3,000 to 3,500.....	3,113	10,078			3,035	9,864		
3,500 to 4,000.....	1,920	7,206			1,411	5,208		
4,000 to 4,500.....	840	3,560			669	2,855		
4,500 to 5,000.....	321	1,510			163	776		
5,000 and over.....	701	5,060			394	2,547		
TOTAL.....	117,690	134,512			123,616	134,641		

Note: In this table the taxable and non-taxable returns for each province have been distributed by total income class. Allocation to a province is based on the taxpayers address at the time of filing.

TABLE 8

*All Returns by Province and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

NORTHWEST TERRITORIES AND YUKON					NON-RESIDENTS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$1,000.....	140	\$ 89	\$ 58	\$ 9	4,993	\$ 2,631	\$ 1,727	\$ 269
\$1,000 to 1,500.....	466	605	154	22	2,905	3,624	1,887	281
1,500 to 2,000.....	452	775	265	39	2,753	4,776	2,652	387
2,000 to 2,500.....	454	1,023	463	69	2,581	5,798	3,339	526
2,500 to 3,000.....	549	1,511	789	122	2,262	6,248	3,856	592
3,000 to 3,500.....	605	1,974	1,062	170	1,810	5,850	3,733	599
3,500 to 4,000.....	587	2,201	1,168	194	1,615	6,073	3,769	615
4,000 to 4,500.....	517	2,196	1,276	217	1,144	4,853	3,166	532
4,500 to 5,000.....	664	3,168	1,785	303	986	4,671	2,890	497
Under \$5,000.....	4,434	13,542	7,021	1,145	21,049	44,524	27,019	4,299
5,000 to 5,500.....	646	3,390	2,200	382	575	3,026	2,153	374
5,500 to 6,000.....	676	3,880	2,548	447	541	3,101	2,009	349
6,000 to 6,500.....	683	4,265	2,690	477	666	4,172	2,857	491
6,500 to 7,000.....	471	3,169	2,060	369	326	2,204	1,501	249
7,000 to 7,500.....	608	4,415	2,948	544	528	3,841	2,695	470
7,500 to 8,000.....	368	2,847	1,872	342	204	1,567	1,096	190
8,000 to 8,500.....	298	2,454	1,682	314	285	2,354	1,764	306
8,500 to 9,000.....	254	2,217	1,539	296	264	2,334	1,705	338
9,000 to 9,500.....	199	1,835	1,271	244	201	1,854	1,267	237
9,500 to 10,000.....	182	1,768	1,293	249	241	2,336	1,731	292
5,000 to 10,000.....	4,385	30,239	20,103	3,661	3,831	26,788	18,776	3,296
10,000 to 15,000.....	504	5,849	4,261	892	818	10,003	7,729	1,534
15,000 to 20,000.....	30	524	422	107	276	4,686	3,848	935
20,000 to 25,000.....	15	346	292	87	92	2,044	1,747	464
10,000 to 25,000.....	549	6,719	4,976	1,087	1,186	16,733	13,324	2,932
25,000 and over.....	10	296	257	87	161	6,372	5,295	2,089
GRAND TOTAL....	9,378	50,795	32,357	5,980	26,227	94,417	64,414	12,616
<b>Non-Taxable</b>								
Under \$500.....	523	87			5,392	5,566		
\$500 to 1,000.....	1,211	846			3,369	1,898		
1,000 to 1,500.....	153	197			208	275		
1,500 to 2,000.....	205	357			152	254		
2,000 to 2,500.....	178	386			332	716		
2,500 to 3,000.....	129	357			201	550		
3,000 to 3,500.....	58	188			152	499		
3,500 to 4,000.....	23	85			6	23		
4,000 to 4,500.....	15	65			87	363		
4,500 to 5,000.....	11	52			7	33		
5,000 and over.....	5	34			150	1,447		
TOTAL.....	2,511	2,654			10,056	491		



TABLE 9

*Taxable Returns by Province and Occupation*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	NEWFOUNDLAND				PRINCE EDWARD ISLAND			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	48,038	209,769	100,927	18,415	8,118	31,348	15,246	2,751
Employees of Institutions.....	2,610	7,568	3,199	526	899	2,630	1,268	207
Teachers and Professors.....	3,948	13,303	6,546	1,080	1,102	3,519	1,627	262
Federal Employees.....	4,448	21,985	10,404	1,805	1,081	4,970	2,091	364
Provincial Employees.....	6,883	26,487	12,412	2,166	1,327	4,431	1,940	317
Municipal Employees.....	992	4,189	1,638	275	207	691	300	48
Unclassified Employees.....	3,137	14,097	6,629	1,124	257	645	265	42
Total Employees.....	70,056	297,397	141,755	25,390	12,991	48,236	22,738	3,992
Farmers.....	31	147	67	11	607	3,098	1,671	303
Fishermen.....	60	202	66	10	136	471	182	30
Total Farmers and Fishermen.....	91	349	133	22	743	3,569	1,854	333
Accountants.....	40	477	341	94	7	147	111	31
Medical Doctors and Surgeons.....	162	3,567	2,921	934	70	1,261	939	264
Dentists.....	42	700	528	147	24	302	216	50
Lawyers and Notaries.....	54	1,446	1,226	435	33	429	318	70
Engineers and Architects.....	12	508	448	216	4	120	101	34
Entertainers and Artists.....								
Other Professionals.....	44	302	192	65	26	101	57	14
Total Professionals.....	356	7,022	5,675	1,894	165	2,369	1,750	477
Salesmen.....	439	2,957	1,777	372	140	828	490	97
Forestry Operators.....	75	496	302	71				
Manufacturers.....	51	271	133	26	48	294	157	31
Construction.....	202	1,248	696	144	79	427	229	47
Public Utilities.....	359	1,652	730	137	111	486	194	34
Wholesale Traders.....	201	1,349	782	168	80	631	383	81
Retail Traders.....	1,292	6,933	3,597	720	403	2,490	1,468	290
Insurance Agency Operators.....	22	169	109	26	8	55	32	6
Real Estate Agency Operators.....	3	30	24	5				
Other Finance.....	6	52	29	7				
Recreational Services Operators.....	13	54	23	4	8	52	38	7
Business Services Operators.....	13	74	34	7	16	75	38	7
Other Service Operators.....	366	2,276	1,354	339	140	908	586	154
Other Business Proprietors.....	11	43	10	2	10	50	23	4
Total Business Proprietors.....	3,053	17,604	9,599	2,027	1,047	6,339	3,667	766
Investors.....	497	4,154	3,187	665	486	2,351	1,425	190
Property Owners.....	164	955	578	115	122	553	315	57
Total Investment.....	661	5,108	3,764	780	608	2,905	1,740	257
Pensioners.....	506	1,687	643	104	214	708	281	43
Unclassified.....	85	212	78	11	20	68	35	6
GRAND TOTAL.....	74,808	329,379	161,648	30,227	15,788	64,193	32,064	5,871

Note: In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxpayers address at the time of filing.

TABLE 9

*Taxable Returns by Province and Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

	NOVA SCOTIA				NEW BRUNSWICK			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Employees of Businesses.....	96,959	\$ 396,122	\$ 192,829	\$ 33,921	76,783	\$ 310,718	\$ 149,494	\$ 26,281
Employees of Institutions.....	8,417	26,707	12,889	2,174	7,793	23,464	11,257	1,852
Teachers and Professors.....	7,993	37,197	21,893	3,869	6,199	26,469	15,115	2,620
Federal Employees.....	14,317	69,595	34,130	5,880	6,717	32,498	15,722	2,748
Provincial Employees.....	7,421	30,895	15,540	2,789	7,572	33,353	16,476	2,870
Municipal Employees.....	4,749	19,549	9,214	1,551	2,881	12,545	5,903	1,006
Unclassified Employees.....	2,280	6,380	2,679	435	1,708	4,889	2,174	338
<b>Total Employees.....</b>	<b>142,136</b>	<b>586,446</b>	<b>289,174</b>	<b>50,617</b>	<b>109,653</b>	<b>443,935</b>	<b>216,141</b>	<b>37,714</b>
Farmers.....	598	3,301	1,974	652	450	3,437	2,173	468
Fishermen.....	1,309	6,110	2,938	531	381	1,479	653	107
<b>Total Farmers and Fishermen.....</b>	<b>1,907</b>	<b>9,411</b>	<b>4,913</b>	<b>1,183</b>	<b>831</b>	<b>4,916</b>	<b>2,825</b>	<b>575</b>
Accountants.....	78	1,175	900	254	76	989	719	184
Medical Doctors and Surgeons.....	519	10,600	8,367	2,530	305	7,152	5,697	1,814
Dentists.....	146	1,985	1,479	364	102	1,385	986	241
Lawyers and Notaries.....	199	3,204	2,412	710	156	2,085	1,521	413
Engineers and Architects.....	71	1,339	1,068	354	39	636	498	155
Entertainers and Artists.....	72	367	264	54	30	112	63	11
Other Professionals.....	220	799	445	85	168	601	287	54
<b>Total Professionals.....</b>	<b>1,305</b>	<b>19,469</b>	<b>14,933</b>	<b>4,350</b>	<b>876</b>	<b>12,961</b>	<b>9,772</b>	<b>2,871</b>
Salesmen.....	1,487	9,210	5,351	1,112	1,212	7,720	4,334	860
Forestry Operators.....	106	537	259	52	136	812	447	92
Manufacturers.....	272	1,218	585	115	144	989	608	131
Construction.....	699	3,344	1,652	368	470	2,392	1,148	221
Public Utilities.....	706	3,184	1,550	327	525	2,293	1,003	186
Wholesale Traders.....	289	2,006	1,238	269	218	1,823	1,194	300
Retail Traders.....	2,820	15,545	8,538	1,668	1,819	10,255	5,416	1,055
Insurance Agency Operators.....	72	631	417	90	68	480	271	56
Real Estate Agency Operators.....	49	326	205	49	33	317	203	42
Other Finance.....	9	95	70	14	8	68	44	7
Recreational Services Operators.....	48	273	152	29	32	273	185	56
Business Services Operators.....	38	221	127	24	7	25	9	1
Other Service Operators.....	1,315	6,268	3,357	637	996	4,304	2,183	421
Other Business Proprietors.....	41	261	149	29	54	267	127	27
<b>Total Business Proprietors.....</b>	<b>7,951</b>	<b>43,116</b>	<b>23,650</b>	<b>4,783</b>	<b>5,722</b>	<b>32,019</b>	<b>17,172</b>	<b>3,453</b>
Investors.....	3,401	23,889	17,055	3,485	2,229	14,857	10,299	2,199
Property Owners.....	970	5,599	3,595	838	668	3,052	1,757	330
<b>Total Investment.....</b>	<b>4,371</b>	<b>29,488</b>	<b>20,650</b>	<b>4,323</b>	<b>2,897</b>	<b>17,909</b>	<b>12,055</b>	<b>2,529</b>
Pensioners.....	2,917	9,547	3,711	568	2,806	9,558	3,733	600
Unclassified.....	395	1,096	467	78	135	455	193	31
<b>GRAND TOTAL.....</b>	<b>160,982</b>	<b>698,573</b>	<b>357,497</b>	<b>65,902</b>	<b>122,920</b>	<b>521,752</b>	<b>261,891</b>	<b>47,774</b>

TABLE 9

*Taxable Returns by Province and Occupation*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	QUEBEC				ONTARIO			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	1,014,716	4,644,696	2,505,223	288,360	1,583,287	7,886,196	4,745,594	894,439
Employees of Institutions .....	92,569	335,907	186,994	20,341	117,666	427,585	242,042	41,813
Teachers and Professors .....	56,653	277,595	170,258	18,860	79,085	463,341	300,774	56,263
Federal Employees .....	41,048	202,091	100,630	11,140	88,068	467,657	272,107	50,047
Provincial Employees .....	55,461	281,610	149,010	16,513	68,109	355,475	203,564	37,140
Municipal Employees .....	45,565	242,852	124,344	13,748	86,017	425,257	234,919	41,332
Unclassified Employees .....	22,595	80,634	41,901	4,649	33,673	119,647	68,280	11,825
<b>Total Employees .....</b>	<b>1,328,607</b>	<b>6,065,385</b>	<b>3,278,360</b>	<b>373,611</b>	<b>2,055,905</b>	<b>10,145,157</b>	<b>6,067,280</b>	<b>1,132,864</b>
Farmers .....	2,194	9,337	3,370	389	29,049	142,028	70,317	12,589
Fishermen .....	61	186	54	6	257	1,637	950	195
<b>Total Farmers and Fishermen .....</b>	<b>2,255</b>	<b>9,523</b>	<b>3,425</b>	<b>395</b>	<b>29,306</b>	<b>143,665</b>	<b>71,267</b>	<b>12,784</b>
Accountants .....	1,371	21,121	16,117	3,056	1,944	27,262	20,552	5,757
Medical Doctors and Surgeons .....	4,146	90,522	73,604	13,230	5,959	150,850	123,917	42,006
Dentists .....	1,308	15,700	11,451	1,623	2,238	39,438	31,066	8,950
Lawyers and Notaries .....	2,219	40,993	33,216	6,160	3,424	75,203	62,015	20,553
Engineers and Architects .....	1,054	23,757	19,657	3,999	928	17,727	14,234	4,726
Entertainers and Artists .....	1,770	12,052	8,103	1,036	2,315	14,536	10,071	2,239
Other Professionals .....	2,264	15,198	9,962	1,318	4,559	26,715	17,024	3,708
<b>Total Professionals .....</b>	<b>14,132</b>	<b>219,343</b>	<b>172,111</b>	<b>30,421</b>	<b>21,367</b>	<b>351,732</b>	<b>278,879</b>	<b>87,938</b>
Salesmen .....	19,324	141,058	87,610	11,527	27,478	198,544	129,244	28,767
Forestry Operators .....	422	2,794	1,591	215	385	2,410	1,356	303
Manufacturers .....	3,386	23,742	14,571	1,951	5,155	34,335	21,629	4,912
Construction .....	7,285	44,535	23,275	2,811	15,447	94,655	55,156	11,181
Public Utilities .....	4,550	21,368	9,860	1,155	6,843	34,755	18,149	3,538
Wholesale Traders .....	2,593	22,057	14,566	2,169	3,729	29,295	20,017	4,743
Retail Traders .....	25,137	157,731	89,581	11,376	32,786	208,891	128,054	26,627
Insurance Agency Operators .....	895	9,402	6,491	985	1,875	17,496	12,442	2,926
Real Estate Agency Operators .....	733	6,744	4,688	678	1,563	14,392	10,498	2,500
Other Finance .....	354	5,769	4,659	1,140	578	12,831	10,942	4,317
Recreational Services Operators .....	275	1,892	1,215	167	921	6,094	3,838	858
Business Services Operators .....	544	3,248	2,147	277	1,347	8,964	5,638	1,198
Other Service Operators .....	14,730	74,982	39,917	4,825	22,426	109,271	61,871	12,231
Other Business Proprietors .....	450	2,563	1,351	161	1,183	6,834	3,879	811
<b>Total Business Proprietors .....</b>	<b>80,678</b>	<b>517,885</b>	<b>301,521</b>	<b>39,435</b>	<b>121,721</b>	<b>778,767</b>	<b>482,713</b>	<b>104,911</b>
Investors .....	23,858	209,989	156,515	21,667	60,867	409,011	289,209	58,409
Property Owners .....	15,698	95,005	59,912	8,436	15,411	88,344	57,418	13,034
<b>Total Investment .....</b>	<b>39,556</b>	<b>304,995</b>	<b>216,427</b>	<b>30,103</b>	<b>76,278</b>	<b>497,355</b>	<b>346,627</b>	<b>71,443</b>
Pensioners .....	17,024	61,033	27,096	2,918	43,227	145,932	62,317	10,375
Unclassified .....	839	3,819	2,184	275	2,840	11,900	6,921	1,379
<b>GRAND TOTAL .....</b>	<b>1,483,091</b>	<b>7,181,983</b>	<b>4,001,123</b>	<b>477,159</b>	<b>2,350,644</b>	<b>12,074,510</b>	<b>7,316,003</b>	<b>1,421,698</b>

Note: In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxpayers address at the time of filing



TABLE 9

*Taxable Returns by Province and Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

	MANITOBA				SASKATCHEWAN			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Employees of Businesses .....	157,349	\$ 700,899	\$ 385,520	\$ 74,406	99,725	\$ 427,935	\$ 226,832	\$ 42,551
Employees of Institutions .....	14,666	48,795	25,658	4,545	15,000	49,429	25,396	4,491
Teachers and Professors .....	10,644	52,090	30,579	5,680	11,286	61,092	37,912	7,291
Federal Employees .....	11,387	54,603	29,863	5,503	7,204	35,799	18,747	3,501
Provincial Employees .....	15,521	75,083	41,884	7,798	15,286	72,694	39,198	7,240
Municipal Employees .....	11,209	52,056	26,128	4,656	6,732	30,345	14,685	2,645
Unclassified Employees .....	2,282	7,067	3,701	643	3,833	11,891	5,734	1,004
Total Employees .....	223,058	990,592	543,333	103,232	159,066	689,185	368,504	68,723
Farmers .....	10,499	45,828	20,887	3,695	46,970	252,895	140,428	27,040
Fishermen .....	104	589	368	69				
Total Farmers and Fishermen .....	10,603	46,417	21,255	3,764	46,972	252,939	140,467	27,052
Accountants .....	371	3,968	2,832	698	177	1,911	1,352	341
Medical Doctors and Surgeons .....	687	14,887	11,826	3,857	631	16,112	13,063	4,653
Dentists .....	291	4,001	2,969	812	145	2,771	2,121	636
Lawyers and Notaries .....	407	6,266	4,837	1,449	272	4,441	3,456	1,040
Engineers and Architects .....	104	1,149	834	255	51	1,124	899	301
Entertainers and Artists .....	301	1,378	821	157	44	320	188	35
Other Professionals .....	450	2,225	1,345	259	234	1,807	1,181	286
Total Professionals .....	2,611	33,874	25,464	7,487	1,554	28,485	22,261	7,292
Salesmen .....	2,915	18,889	11,426	2,444	1,899	11,338	6,772	1,404
Forestry Operators .....	6	83	68	22				
Manufacturers .....	537	2,945	1,551	339	200	1,364	794	177
Construction .....	1,609	8,147	3,919	770	1,733	9,171	4,864	970
Public Utilities .....	1,091	5,061	2,471	457	849	4,469	2,379	477
Wholesale Traders .....	552	4,672	3,109	732	436	3,465	2,146	504
Retail Traders .....	3,620	21,349	12,070	2,506	4,408	29,448	17,913	3,822
Insurance Agency Operators .....	200	1,426	910	198	133	882	526	110
Real Estate Agency Operators .....	75	537	332	64	119	744	490	113
Other Finance .....	17	412	342	107	60	818	613	167
Recreational Services Operators .....	91	465	220	45	148	626	277	51
Business Services Operators .....	57	338	207	62	64	326	175	63
Other Service Operators .....	2,013	9,346	5,047	1,006	2,449	10,975	5,902	1,346
Other Business Proprietors .....	53	333	179	40	113	595	289	66
Total Business Proprietors .....	12,836	74,003	41,850	8,791	12,612	74,226	43,141	9,270
Investors .....	5,584	33,853	23,347	5,031	4,958	23,572	14,022	2,541
Property Owners .....	1,382	7,113	4,079	1,068	1,752	8,189	5,003	1,024
Total Investment .....	6,966	40,966	27,426	6,099	6,710	31,762	19,025	3,565
Pensioners .....	4,893	15,770	6,271	1,049	3,004	8,709	2,970	482
Unclassified .....	132	109	49	20	163	343	206	46
GRAND TOTAL .....	261,099	1,201,731	665,648	130,441	230,081	1,085,647	596,573	116,431

TABLE 9

*Taxable Returns by Province and Occupation*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	225,468	1,065,741	616,995	114,001	385,802	1,979,168	1,196,859	223,456
Employees of Institutions.....	21,046	70,055	37,240	6,369	29,757	109,845	61,206	10,416
Teachers and Professors.....	16,679	95,652	60,448	11,148	19,711	123,128	79,565	14,800
Federal Employees.....	12,504	61,563	33,150	5,829	23,581	121,801	68,227	12,055
Provincial Employees.....	24,479	107,350	59,511	10,384	34,143	181,488	104,324	18,586
Municipal Employees.....	18,717	88,179	45,628	7,858	19,459	96,103	52,579	9,191
Unclassified Employees.....	5,320	16,694	8,410	1,416	9,330	31,980	17,667	2,996
Total Employees.....	324,213	1,505,234	861,382	157,004	521,783	2,643,513	1,580,426	291,500
Farmers.....	23,938	126,276	69,746	12,767	4,981	25,679	13,817	2,611
Fishermen.....	5	28	11	2	3,155	19,210	12,362	2,401
Total Farmers and Fishermen.....	23,943	126,304	69,757	12,769	8,136	44,889	26,179	5,012
Accountants.....	459	4,865	3,400	832	648	7,558	5,552	1,445
Medical Doctors and Surgeons.....	1,075	24,422	19,488	6,154	1,790	37,767	29,817	9,072
Dentists.....	416	6,943	5,349	1,462	630	10,612	8,242	2,237
Lawyers and Notaries.....	665	11,370	8,802	2,576	934	15,095	12,067	3,553
Engineers and Architects.....	158	2,300	1,744	443	339	4,581	3,577	1,001
Entertainers and Artists.....	150	603	334	61	405	2,278	1,548	304
Other Professionals.....	594	4,549	2,880	671	1,141	6,128	3,751	828
Total Professionals.....	3,517	55,052	41,997	12,198	5,887	84,019	64,554	18,441
Salesmen.....	4,397	29,433	18,043	3,705	6,751	49,276	32,491	7,067
Forestry Operators.....	46	390	267	57	1,583	9,256	5,314	1,040
Manufacturers.....	595	3,185	1,888	360	932	5,774	3,709	810
Construction.....	2,816	14,582	7,507	1,430	4,535	25,344	14,557	2,793
Public Utilities.....	2,111	10,473	5,599	1,071	2,223	12,891	7,477	1,478
Wholesale Traders.....	738	5,137	3,174	667	1,223	8,297	5,493	1,200
Retail Traders.....	5,484	33,378	19,446	3,816	7,733	44,455	26,492	5,356
Insurance Agency Operators.....	291	2,233	1,373	343	178	1,833	1,309	356
Real Estate Agency Operators.....	173	1,427	827	165	281	1,696	1,139	240
Other Finance.....	23	580	483	162	136	1,763	1,359	426
Recreational Services Operators.....	135	637	346	65	370	2,214	1,299	280
Business Services Operators.....	47	314	156	34	126	852	529	113
Other Service Operators.....	3,316	16,548	9,276	1,828	6,363	31,005	17,901	3,382
Other Business Proprietors.....	332	1,852	1,056	243	361	1,620	734	131
Total Business Proprietors.....	20,504	120,169	69,442	13,947	32,795	196,275	119,803	24,671
Investors.....	8,024	44,362	29,102	5,142	19,549	121,506	84,351	15,421
Property Owners.....	2,675	13,033	7,437	1,500	4,576	24,571	15,861	3,572
Total Investment.....	10,699	57,396	36,539	6,642	24,125	146,077	100,211	18,993
Pensioners.....	5,023	16,756	6,435	1,001	11,894	38,056	15,131	2,507
Unclassified.....	360	1,119	427	88	1,045	4,003	2,297	461
GRAND TOTAL.....	388,259	1,882,029	1,085,978	203,648	605,665	3,156,832	1,908,601	361,597

Note: In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxpayers address at the time of filing.

TABLE 9

*Taxable Returns by Province and Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

	NORTHWEST TERRITORIES AND YUKON				NON-RESIDENTS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Employees of Businesses .....	4,903	\$ 25,336	\$ 16,734	\$ 3,063	13,777	\$ 51,412	\$ 35,748	\$ 6,915
Employees of Institutions .....	298	1,030	573	98	3,036	7,813	4,846	766
Teachers and Professors .....	428	2,543	1,653	302	1,689	7,724	5,178	902
Federal Employees .....	2,718	15,958	9,724	1,772	1,786	10,308	6,190	1,219
Provincial Employees .....	498	2,496	1,449	269	874	2,853	1,790	340
Municipal Employees .....	72	358	196	34	260	586	378	60
Unclassified Employees .....	75	572	421	87	500	923	618	98
<b>Total Employees .....</b>	<b>8,992</b>	<b>48,292</b>	<b>30,750</b>	<b>5,625</b>	<b>21,922</b>	<b>81,619</b>	<b>54,747</b>	<b>10,302</b>
Farmers .....	3	11	6	1	191	595	311	65
Fishermen .....	6	31	21	4				
<b>Total Farmers and Fishermen .....</b>	<b>9</b>	<b>42</b>	<b>27</b>	<b>5</b>	<b>191</b>	<b>595</b>	<b>311</b>	<b>65</b>
Accountants .....					11	221	185	54
Medical Doctors and Surgeons .....	11	248	205	66	55	575	466	132
Dentists .....	3	51	42	10	12	183	140	36
Lawyers and Notaries .....	9	151	125	34				
Engineers and Architects .....					7	104	91	22
Entertainers and Artists .....	4	19	12	2	147	684	514	122
Other Professionals .....	5	14	5	1	96	353	232	55
<b>Total Professionals .....</b>	<b>34</b>	<b>501</b>	<b>403</b>	<b>116</b>	<b>330</b>	<b>2,148</b>	<b>1,648</b>	<b>428</b>
Salesmen .....	9	54	31	6	134	456	314	67
Forestry Operators .....	7	29	14	3	5	1		
Manufacturers .....					26	112	73	15
Construction .....	37	255	174	38				
Public Utilities .....	34	228	140	29	20	149	59	10
Wholesale Traders .....	4	30	20	4	37	403	300	74
Retail Traders .....	63	398	261	55	38	262	189	46
Insurance Agency Operators .....	3	15	10	2	4	173	162	67
Real Estate Agency Operators .....	3	14	9	1	6	53	38	9
Other Finance .....					53	391	277	75
Recreational Services Operators .....	4	26	14	2	178	588	525	103
Business Services Operators .....					3	42	33	7
Other Service Operators .....	97	545	302	63	129	582	393	95
Other Business Proprietors .....	11	58	31	6	26	189	96	23
<b>Total Business Proprietors .....</b>	<b>275</b>	<b>1,674</b>	<b>1,020</b>	<b>210</b>	<b>661</b>	<b>3,412</b>	<b>2,465</b>	<b>593</b>
Investors .....	13	34	22	1	643	2,451	1,986	439
Property Owners .....	34	187	118	20	2,175	3,119	2,965	528
<b>Total Investment .....</b>	<b>47</b>	<b>221</b>	<b>139</b>	<b>22</b>	<b>2,818</b>	<b>5,570</b>	<b>4,951</b>	<b>967</b>
Pensioners .....	7	21	9	2	204	1,061	284	245
Unclassified .....	14	44	9	1	101	11	8	17
<b>GRAND TOTAL .....</b>	<b>9,378</b>	<b>50,795</b>	<b>32,357</b>	<b>5,980</b>	<b>26,227</b>	<b>94,417</b>	<b>64,414</b>	<b>12,616</b>



TABLE 10

*Taxable Returns by Province and Age*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	NEWFOUNDLAND		PRINCE EDWARD ISLAND		NOVA SCOTIA		NEW BRUNSWICK		QUEBEC	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
		\$		\$		\$		\$		\$
Under 18....	873	1,637	160	268	1,326	2,492	1,100	1,896	20,452	37,452
18.....	1,900	3,443	145	250	2,240	4,090	2,080	3,699	31,777	65,432
19.....	2,405	5,218	295	554	3,360	7,035	3,135	6,400	46,152	109,322
20.....	3,257	7,663	505	1,080	4,036	9,340	3,425	7,634	53,075	139,500
21.....	3,026	7,904	505	1,219	4,326	10,934	3,986	10,030	52,797	152,600
22.....	2,735	8,479	530	1,296	4,760	13,110	3,354	9,956	55,312	177,260
23.....	2,923	9,977	521	1,373	4,459	13,717	4,107	12,263	53,232	186,590
24.....	2,220	7,873	487	1,470	4,075	13,298	3,363	11,895	47,181	176,810
25.....	2,169	8,366	332	1,101	3,620	12,747	2,772	9,675	40,526	162,780
26.....	2,240	8,959	414	1,487	3,736	13,913	2,838	10,985	37,649	155,750
27.....	2,033	8,311	338	1,188	3,336	12,778	2,810	11,408	36,311	160,540
28.....	1,790	7,927	286	1,128	3,344	13,387	2,364	10,149	34,487	158,770
29.....	1,783	8,539	281	954	3,547	14,638	2,715	12,004	33,772	159,410
30.....	1,662	7,338	341	1,393	3,152	13,659	2,083	9,106	32,305	161,160
31.....	1,608	8,388	234	824	2,370	11,255	2,473	11,003	31,587	158,190
32.....	1,723	8,156	339	1,373	3,151	14,447	2,192	9,826	32,507	166,420
33.....	1,743	8,722	305	1,326	3,504	16,217	2,606	11,959	32,207	175,950
34.....	1,797	9,467	278	1,216	3,112	15,101	2,323	9,840	31,849	180,230
35.....	1,388	6,886	317	1,261	2,650	12,781	2,141	11,156	32,721	179,130
36.....	1,173	5,698	256	1,321	2,714	13,010	2,128	10,024	32,909	184,390
37.....	1,519	7,885	282	1,570	2,641	12,460	1,975	9,581	30,693	169,580
38.....	1,228	6,753	228	1,082	2,894	13,901	2,054	9,843	30,136	173,240
39.....	1,497	7,816	192	1,045	3,460	16,802	2,519	11,994	29,752	173,110
40.....	1,379	7,866	260	1,303	3,522	16,901	2,869	14,223	28,510	163,330
41.....	1,128	6,586	275	1,590	3,457	17,061	2,515	13,125	30,048	173,520
42.....	1,437	7,884	241	1,144	3,211	17,425	2,160	12,007	27,887	171,690
43.....	1,004	5,769	333	1,937	3,028	15,137	2,595	12,669	28,916	170,850
44.....	1,250	6,611	331	1,656	3,347	17,302	2,581	14,107	28,929	171,500
45.....	1,351	6,745	348	1,699	3,304	17,443	2,193	11,317	26,813	155,880
46.....	1,411	7,745	288	1,400	3,223	16,691	2,527	12,094	23,907	136,290
47.....	1,101	6,237	357	1,764	3,081	15,613	2,806	14,587	24,155	142,120
48.....	1,219	6,027	258	1,326	3,385	16,781	2,117	10,036	22,632	135,070
49.....	1,004	5,627	296	1,538	2,897	15,194	2,274	11,098	22,262	134,220
50.....	902	4,970	333	1,572	2,953	14,379	2,123	9,461	22,366	132,210
51.....	1,430	7,244	259	1,386	3,323	17,282	2,651	11,443	22,939	129,800
52.....	1,192	6,894	350	1,739	3,281	16,104	2,167	10,305	23,080	134,540
53.....	1,180	6,129	328	1,465	3,075	14,878	2,126	10,417	21,333	120,420
54.....	1,002	5,357	228	975	3,469	16,909	1,757	9,211	16,837	98,230
55.....	829	4,357	263	1,031	3,083	14,727	1,852	9,798	20,071	112,020
56.....	981	4,834	192	834	2,481	12,332	2,141	9,653	18,431	108,130
57.....	803	4,875	185	945	2,565	12,384	1,755	8,634	17,117	101,380
58.....	621	3,684	267	1,186	2,235	10,433	1,619	8,067	16,006	94,610
59.....	755	3,628	206	908	2,263	11,008	1,366	6,730	16,012	92,730
60.....	583	3,127	201	827	1,982	9,454	1,244	5,789	13,924	80,130
61.....	586	2,906	222	905	1,689	8,179	1,312	5,590	14,347	79,840
62.....	568	2,622	223	829	1,803	8,800	1,231	6,154	11,694	69,660
63.....	473	2,641	155	602	1,244	6,214	963	4,146	10,205	60,270
64.....	558	2,763	68	342	1,308	6,193	1,040	4,564	9,275	53,920
65.....	705	3,328	213	737	1,701	7,518	1,246	5,262	10,119	56,690
66.....	181	884	56	287	915	4,401	624	3,390	5,991	35,200
67.....	125	529	89	388	794	3,728	596	3,103	5,407	31,730
68.....	132	768	49	266	673	3,410	460	1,910	4,422	25,150
69.....	157	631	63	243	433	2,313	476	2,083	4,825	29,100
70.....	121	741	85	391	647	2,821	546	2,917	4,546	27,310
Over 70....	892	4,780	642	2,898	4,958	23,286	3,679	16,530	29,185	172,220
Not Stated...	3,056	13,186	553	2,303	5,839	25,162	4,766	19,009	41,511	218,350
TOTAL...	74,808	329,379	15,788	64,193	160,982	698,573	122,920	521,752	1,483,091	7,181,980

Note: In this table all taxable returns are arranged by the province of residence at the time of filing, and within each province by age beginning with "under 18" and running to "over 70", with a separate group for those whose age was unstated. Taxpayers living outside one of the ten provinces are included in the totals for Canada. For similar data on non-taxable returns see Table 10A.

TABLE 10

*Taxable Returns by Province and Age*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA		CANADA	
Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
21,892	44,403	1,041	1,963	1,015	1,901	1,663	3,037	3,708	7,181	53,379	102,621
34,941	76,437	3,580	6,897	2,900	5,560	4,631	8,788	9,624	20,313	94,057	195,321
54,431	135,883	6,574	14,396	5,360	11,689	10,211	23,669	12,587	31,773	145,018	346,944
55,244	158,004	7,402	18,753	5,961	14,488	11,233	28,392	15,249	45,438	160,202	432,135
60,530	193,564	7,727	21,934	6,513	18,754	11,123	30,911	15,296	51,345	166,670	501,360
65,650	230,111	7,831	23,905	6,708	21,869	12,724	40,408	17,011	58,750	177,980	588,603
60,346	224,257	6,821	22,487	6,191	20,946	10,280	34,778	15,765	59,313	166,273	590,286
56,201	225,856	6,907	25,458	5,813	20,706	10,622	40,593	13,562	53,585	152,109	583,287
53,229	227,085	5,948	21,748	5,370	21,236	9,536	40,475	13,376	57,475	138,374	567,331
51,837	227,249	5,575	22,152	5,040	20,535	9,328	39,641	12,726	58,851	132,617	564,055
52,126	244,084	5,026	22,082	5,132	21,990	9,166	40,390	12,633	62,394	130,196	589,593
49,527	237,973	5,317	22,615	4,485	21,084	9,140	43,178	12,367	59,963	124,573	581,408
51,527	251,450	5,208	23,507	4,337	20,190	10,119	47,798	13,508	70,297	128,172	613,868
46,503	247,027	4,433	21,499	4,126	20,007	8,551	45,335	12,084	63,120	116,372	594,271
46,253	247,119	4,594	22,182	4,061	20,692	9,371	46,864	11,424	64,081	114,974	594,576
49,865	273,465	4,433	23,475	4,367	21,978	8,300	44,192	11,839	68,039	119,921	636,714
51,104	284,373	5,087	26,591	4,496	22,284	9,361	49,279	12,666	71,997	124,024	673,206
50,307	283,231	5,135	25,944	3,929	20,402	8,748	51,288	12,642	74,159	121,137	675,491
51,060	290,516	5,887	30,950	4,285	23,470	9,759	54,650	12,512	74,833	123,712	689,807
51,537	298,853	5,148	27,371	4,690	25,532	8,390	48,375	12,418	74,557	121,982	692,513
52,101	299,175	5,808	30,397	4,413	24,018	8,419	47,225	13,300	80,191	121,807	685,051
52,167	311,755	5,298	27,220	4,382	24,542	8,343	50,419	13,036	77,745	120,482	700,217
54,575	317,494	4,831	26,284	4,826	27,764	8,174	44,802	13,707	84,817	124,248	715,546
52,341	311,452	5,854	32,728	4,226	24,362	8,431	47,403	12,335	75,578	120,521	699,303
54,016	326,036	5,090	27,566	4,608	24,312	7,568	43,712	13,730	83,216	123,032	719,526
54,065	315,689	6,031	30,912	4,720	26,744	7,398	42,161	12,923	80,246	120,810	709,827
52,088	300,139	5,185	25,075	5,149	27,550	8,553	47,314	12,826	77,734	120,230	686,714
54,345	321,037	4,845	26,048	4,747	26,452	8,655	48,554	13,051	76,550	122,695	713,176
48,856	289,307	5,769	30,898	4,962	27,733	7,873	45,265	14,132	84,110	116,145	673,070
44,489	261,790	5,282	25,933	4,471	25,068	6,598	41,040	11,981	70,737	104,662	601,381
40,829	244,389	5,174	26,137	3,826	21,475	7,593	41,217	11,679	69,482	101,096	585,367
38,675	232,974	4,487	23,494	4,334	23,076	6,135	35,966	10,702	64,824	94,298	551,709
42,130	249,732	4,926	25,447	3,821	21,460	6,720	36,306	11,370	69,836	98,047	572,214
38,019	227,996	4,637	25,864	3,729	20,164	6,059	35,489	11,634	70,250	93,315	545,047
44,748	262,828	5,095	27,215	4,401	24,146	6,256	36,671	12,676	76,228	104,138	596,242
41,652	245,482	5,096	27,721	3,908	22,233	5,823	31,375	11,371	67,897	98,235	566,492
37,973	222,730	5,068	24,520	4,062	23,197	5,937	32,676	10,044	59,988	91,469	518,288
36,781	215,093	4,396	22,757	3,647	19,934	4,907	25,950	9,496	57,071	82,773	473,293
34,547	205,313	4,101	21,285	3,354	18,135	5,520	29,950	10,064	58,505	84,032	477,123
33,453	198,711	4,443	24,309	2,798	14,622	5,566	31,254	8,916	51,530	79,797	458,565
31,529	192,417	4,234	22,189	3,656	19,515	4,729	24,915	8,523	48,070	75,307	436,379
28,889	170,263	3,263	16,875	2,821	14,160	3,966	20,717	8,775	48,772	68,760	390,494
29,064	167,671	3,373	16,023	3,167	16,059	4,307	22,553	7,925	44,878	68,636	383,367
25,787	145,972	3,498	18,122	2,397	12,363	3,811	19,686	7,727	43,812	61,257	339,819
26,180	149,379	2,960	15,382	2,841	13,627	3,554	19,401	7,555	41,614	61,478	338,001
24,203	134,928	2,850	15,881	1,999	9,805	3,652	19,670	6,410	34,827	54,787	303,970
22,800	126,753	2,874	13,784	2,556	12,016	3,030	16,043	5,745	30,423	50,202	273,629
20,294	110,376	2,248	11,388	1,910	9,083	2,900	13,916	4,936	26,926	44,679	240,119
21,373	113,703	2,532	11,760	2,613	13,068	3,101	15,340	4,911	26,955	48,688	255,221
12,730	70,034	1,555	7,660	1,120	5,604	1,871	10,665	2,694	13,752	27,835	152,272
13,698	74,330	1,131	5,855	1,240	7,017	1,428	6,965	3,158	14,832	27,712	148,774
10,460	55,603	1,310	5,884	1,122	5,282	1,458	7,179	2,493	12,201	22,630	118,087
8,970	47,141	871	4,578	1,145	5,635	733	3,930	2,342	11,648	20,049	107,640
10,028	49,651	992	4,615	1,072	5,209	1,129	5,345	2,155	10,475	21,397	109,695
74,031	367,293	8,132	35,794	11,772	50,715	11,700	53,478	21,235	99,474	166,670	828,339
68,648	338,932	8,186	38,220	9,487	44,191	14,106	65,438	17,111	84,176	175,281	854,498
350,644	12,074,510	261,099	1,201,731	230,081	1,085,647	388,259	1,882,029	605,665	3,156,832	5,728,942	28,341,841

TABLE 10A

*Non-Taxable Returns by Province and Age*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	NEWFOUNDLAND		PRINCE EDWARD ISLAND		NOVA SCOTIA		NEW BRUNSWICK		QUEBEC	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
		\$		\$		\$		\$		\$
Under 18....	3,615	1,790	425	176	4,610	2,350	4,715	2,040	35,552	20,077
18.....	3,705	2,563	440	231	3,300	1,916	3,620	2,211	23,297	16,111
19.....	2,705	1,864	510	325	3,440	2,415	2,165	1,587	17,864	13,397
20.....	2,115	2,062	225	189	2,240	2,084	2,240	1,661	15,881	11,697
21.....	1,115	1,091	115	90	2,580	2,782	2,150	1,964	8,791	7,044
22.....	985	888	130	126	1,475	1,501	1,555	1,458	8,690	7,307
23.....	751	686	105	119	1,640	1,469	1,605	1,544	9,442	9,637
24.....	1,010	1,391	95	105	850	932	826	758	6,746	6,944
25.....	926	1,086	136	193	942	1,357	766	683	6,834	6,744
26.....	830	892	75	57	1,090	1,194	885	1,061	5,808	5,677
27.....	580	936	135	225	1,102	1,454	1,165	1,152	6,649	8,607
28.....	681	1,191	80	91	951	1,354	896	794	5,867	8,377
29.....	742	747	160	196	915	972	975	1,441	5,707	8,697
30.....	525	837	180	287	1,020	1,322	915	1,548	6,351	8,357
31.....	625	1,086	155	238	572	1,135	835	1,167	5,764	8,107
32.....	961	1,597	65	126	1,043	1,530	633	1,044	4,141	5,987
33.....	610	841	130	204	921	1,709	761	1,321	5,880	10,397
34.....	641	1,360	140	319	965	1,177	726	994	4,944	7,007
35.....	456	754	136	179	1,100	2,133	838	1,703	5,406	7,677
36.....	472	1,413	66	105	1,056	1,740	998	1,883	6,147	11,107
37.....	598	1,236	67	86	1,047	1,771	553	1,134	5,704	9,587
38.....	611	1,212	126	223	895	1,772	610	1,080	5,901	9,367
39.....	818	1,465	130	274	1,079	1,726	1,153	2,288	4,926	9,187
40.....	1,125	2,030	227	400	1,296	2,311	828	1,895	5,062	8,337
41.....	1,021	1,757	147	365	593	1,209	1,023	1,824	6,080	13,407
42.....	380	844	85	140	916	1,582	910	1,705	4,900	9,087
43.....	938	1,692	95	159	1,088	2,503	778	1,403	6,474	12,027
44.....	493	1,155	126	200	1,035	1,598	1,064	2,173	6,161	11,997
45.....	845	1,556	120	248	1,026	2,044	678	1,503	6,166	10,507
46.....	581	904	156	281	1,097	2,010	771	1,677	6,006	11,227
47.....	843	1,316	185	339	837	1,666	820	1,581	5,505	10,727
48.....	706	1,690	65	144	610	1,201	890	1,356	3,874	6,617
49.....	725	1,512	80	170	1,090	1,880	607	1,012	4,518	6,937
50.....	736	1,482	120	247	960	1,295	618	1,475	4,658	7,167
51.....	683	1,572	85	198	647	1,231	437	683	5,337	10,567
52.....	470	660	51	93	513	780	665	1,079	4,560	7,237
53.....	631	795	100	194	828	1,181	621	797	4,547	8,077
54.....	497	770	135	225	630	1,097	316	534	3,356	4,927
55.....	527	1,177	86	171	731	1,113	697	1,148	3,503	5,367
56.....	177	230	100	135	1,026	2,113	866	1,428	4,769	6,737
57.....	320	386	130	140	656	638	451	875	3,744	6,407
58.....	351	382	90	128	746	1,113	628	716	2,785	3,787
59.....	495	837	110	155	462	714	495	750	3,878	4,567
60.....	440	578	55	80	426	581	531	573	3,209	4,597
61.....	350	638	80	92	596	624	365	528	2,370	3,037
62.....	321	236	66	87	430	711	201	139	2,197	2,797
63.....	305	408	56	79	485	753	626	848	2,284	3,517
64.....	180	293	45	55	430	424	216	281	2,590	2,927
65.....	451	588	115	202	740	1,137	510	526	4,346	6,117
66.....	325	548	125	151	566	784	640	892	4,552	6,827
67.....	85	54	55	91	455	546	330	567	3,128	4,947
68.....	190	127	45	72	560	952	375	447	3,305	4,897
69.....	341	522	45	43	508	897	400	583	1,983	1,087
70.....	135	141	60	105	365	528	221	253	1,838	2,437
Over 70.....	499	833	200	348	1,898	3,222	1,880	3,502	14,513	22,627
Not Stated...	2,015	3,054	411	500	2,758	4,087	3,295	3,891	22,461	27,717
TOTAL...	44,258	59,754	7,477	10,201	61,837	82,317	55,338	71,158	376,951	476,207

Note: In this table all non-taxable returns are arranged by the province of residence at the time of filing, and within each province by age, beginning with "under 18" and running to "over 70", with a separate group for those whose age was unstated. Taxpayers living outside one of the ten provinces are included in the totals for Canada.



TABLE 10A

*Non-Taxable Returns by Province and Age*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA		CANADA	
Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
	\$		\$		\$		\$		\$		\$
36,938	19,186	4,670	2,235	3,720	1,943	6,620	3,414	8,680	5,008	109,831	58,378
27,281	17,822	4,400	3,046	4,090	2,885	6,050	3,806	6,790	4,636	83,267	55,428
22,261	16,072	3,990	3,277	3,210	2,372	5,470	4,293	7,031	5,818	69,036	51,647
16,160	12,812	2,200	1,979	2,440	1,978	3,300	2,605	3,531	2,801	50,627	40,058
12,947	11,047	2,160	1,673	1,753	1,613	3,540	3,062	3,290	2,449	38,679	32,964
10,324	8,742	1,600	1,453	1,480	1,361	2,751	2,886	2,180	2,248	31,815	28,165
9,589	8,606	1,980	1,669	1,201	990	2,301	2,197	2,341	2,198	31,335	29,322
8,803	7,912	1,194	783	1,172	1,106	2,042	1,743	1,971	1,621	24,852	23,392
7,785	7,994	2,021	2,211	1,270	1,731	1,791	1,804	1,941	1,059	24,884	25,247
7,392	7,612	1,110	1,136	800	820	1,712	1,855	1,480	1,186	21,437	21,879
7,834	7,211	1,583	1,428	922	940	1,831	1,806	1,843	2,032	24,130	25,883
7,272	8,096	1,202	1,512	1,045	1,284	1,924	2,359	2,084	3,055	22,321	28,564
8,122	8,253	1,142	1,098	881	1,283	1,378	1,315	1,553	2,179	21,840	26,293
7,565	8,992	1,005	985	961	1,567	2,156	2,036	1,475	2,060	22,440	28,164
7,298	9,406	1,253	1,880	982	1,536	1,594	2,300	1,506	2,171	21,042	29,234
7,617	8,856	1,167	1,147	963	1,484	2,027	2,762	1,308	1,438	20,301	26,107
7,676	8,592	1,103	2,147	1,047	1,639	1,882	2,125	1,825	1,927	22,075	31,083
7,119	8,172	904	1,586	888	1,486	1,739	2,110	1,724	2,238	19,931	26,669
6,653	8,533	1,111	2,008	1,045	1,744	2,433	2,660	2,047	2,683	21,435	30,206
7,341	9,414	1,261	1,671	1,456	2,575	1,868	1,841	1,904	1,826	22,724	33,711
6,858	9,993	1,623	2,387	1,183	1,939	1,673	2,710	1,814	3,077	21,244	34,082
7,331	10,813	1,387	2,271	1,183	1,777	1,946	3,097	1,886	2,847	21,998	34,908
6,498	8,907	1,602	2,165	1,306	2,639	2,096	2,625	2,218	3,147	21,978	34,492
7,092	11,226	1,065	1,681	1,198	2,254	1,951	3,525	1,886	2,405	21,916	36,275
6,302	9,190	1,439	1,976	1,184	2,311	2,071	3,177	1,778	2,065	21,764	37,393
8,555	11,835	1,184	2,307	1,166	2,221	1,886	3,537	1,443	2,072	21,671	35,547
6,640	9,373	1,474	2,219	1,086	2,289	1,779	2,496	2,171	2,824	22,655	37,057
7,138	9,897	1,345	1,628	1,247	2,734	1,838	2,916	1,789	2,072	22,563	36,457
6,973	10,278	1,061	2,177	1,344	2,586	2,052	2,633	2,462	2,984	22,999	36,601
5,636	8,687	926	1,528	1,442	2,707	1,628	2,734	2,002	2,653	20,414	34,471
6,773	9,158	1,144	2,379	1,406	2,431	1,809	2,152	1,639	1,590	21,123	33,216
6,116	8,393	1,106	1,841	1,444	2,615	1,558	1,590	1,748	1,741	18,361	24,115
5,711	7,706	1,566	2,846	1,107	1,863	1,557	2,129	1,688	2,245	18,956	28,401
5,291	6,563	1,202	1,654	1,125	2,164	1,498	2,117	1,713	1,800	17,936	25,982
6,835	9,252	909	1,095	1,313	2,199	1,380	2,128	1,425	1,932	19,226	30,876
6,150	7,988	785	1,493	1,103	2,045	1,675	2,107	1,268	1,189	17,589	24,861
5,759	7,604	883	467	1,102	1,805	1,780	438	1,728	1,904	18,129	23,279
5,818	6,777	622	902	1,002	1,797	1,217	1,994	1,593	1,886	15,216	20,945
6,302	7,550	1,064	1,388	889	1,405	1,568	2,093	1,436	1,378	16,831	22,823
4,835	6,192	821	1,449	903	1,713	1,545	1,711	1,343	1,579	16,559	23,313
5,175	5,584	902	1,240	882	1,394	947	1,137	961	1,115	14,331	19,006
4,493	6,143	701	1,053	631	898	1,394	1,845	1,766	1,851	13,677	17,955
4,277	4,799	1,261	1,171	985	1,295	1,004	1,037	1,222	1,510	14,205	16,850
4,423	4,891	683	531	822	1,413	1,071	1,182	1,243	1,412	12,982	15,864
4,718	5,557	241	389	822	967	1,414	1,835	1,072	1,475	12,096	15,156
3,653	4,491	780	965	781	966	1,322	2,303	1,020	966	10,849	13,755
3,793	4,866	682	799	742	1,239	885	1,130	1,082	1,031	10,962	14,685
3,652	3,834	482	520	601	1,008	1,071	1,341	1,202	1,492	10,542	12,161
6,473	8,495	804	1,060	945	1,571	1,445	2,255	1,846	2,335	17,715	24,299
5,577	7,890	742	788	660	1,116	1,152	1,628	1,322	1,965	15,689	22,593
4,989	6,629	861	1,224	721	1,231	1,532	2,424	761	927	12,982	18,679
4,919	6,661	682	1,086	482	813	990	1,172	1,403	2,248	13,076	18,487
5,394	7,786	440	687	621	904	1,142	1,700	1,341	1,988	12,260	16,169
4,293	6,151	600	1,085	612	1,026	992	1,573	1,882	2,012	11,032	15,379
28,622	44,260	3,284	5,782	4,648	7,551	4,798	7,448	7,264	12,227	67,765	108,054
25,218	25,966	4,265	5,874	4,537	6,108	7,615	7,613	6,695	6,068	80,925	90,423
482,259	534,709	77,674	95,028	74,551	105,333	117,690	134,512	123,616	134,641	1,434,218	1,707,004

TABLE 11

*All Returns by Age, Sex and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	UNDER 25				25 — 29			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Under \$ 2,000.....	151,470	227,790	152,542	230,783	24,815	35,157	39,251	57,921
\$ 2,000 to 3,000.....	157,858	396,271	163,490	410,526	42,752	109,900	47,628	120,081
3,000 to 4,000.....	159,082	553,353	98,225	335,088	82,607	293,280	46,826	162,221
4,000 to 5,000.....	108,046	482,480	30,344	132,580	110,376	497,910	29,093	129,093
5,000 to 6,000.....	55,401	301,057	5,780	30,878	96,255	526,589	10,807	58,541
6,000 to 7,000.....	21,783	140,037	741	4,706	63,224	407,744	2,962	18,991
7,000 to 8,000.....	6,340	46,717	167	1,251	29,502	219,240	986	7,151
8,000 to 9,000.....	2,061	17,318	20	160	12,878	108,677	273	2,241
9,000 to 10,000.....	862	8,133	63	594	5,535	52,225	42	391
10,000 to 15,000.....	981	11,521	155	1,817	6,314	72,124	239	2,841
15,000 to 20,000.....	104	1,750	18	302	959	16,265	35	601
20,000 to 25,000.....	48	1,098	15	347	269	6,025	12	241
25,000 and over.....	68	2,560	24	1,443	257	9,249	35	1,501
TOTAL.....	664,104	2,190,084	451,584	1,150,474	475,743	2,354,383	178,189	561,871
<b>Non-Taxable</b>								
Under \$ 1,000.....	178,066	97,221	165,390	88,173	20,844	9,322	45,626	22,641
\$ 1,000 to 2,000.....	55,861	71,981	29,259	34,427	17,702	25,488	8,153	10,541
2,000 to 3,000.....	8,670	20,423	1,056	2,380	17,604	43,195	1,041	2,301
3,000 and over.....	809	3,322	331	1,429	3,341	12,797	301	1,441
TOTAL.....	243,406	192,947	196,036	126,409	59,491	90,802	55,121	37,001
	30 — 34				35 — 39			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>								
Under \$ 2,000.....	14,324	19,099	28,997	43,533	12,865	17,194	32,493	49,551
\$ 2,000 to 3,000.....	23,740	61,269	34,354	86,205	21,567	55,652	38,422	95,881
3,000 to 4,000.....	57,609	205,355	31,611	110,050	47,963	171,426	35,565	122,771
4,000 to 5,000.....	89,615	405,472	20,895	92,590	80,439	364,209	21,061	93,331
5,000 to 6,000.....	98,092	539,199	8,140	44,464	94,381	518,946	9,456	51,331
6,000 to 7,000.....	72,580	469,385	3,671	23,491	73,387	476,007	4,239	27,221
7,000 to 8,000.....	43,043	321,494	1,509	11,223	48,842	364,240	1,480	10,991
8,000 to 9,000.....	25,572	215,947	669	5,625	28,284	239,598	1,146	9,661
9,000 to 10,000.....	15,298	145,059	302	2,857	18,421	174,447	519	4,991
10,000 to 15,000.....	19,942	230,943	455	5,236	28,416	334,434	841	9,881
15,000 to 20,000.....	3,257	55,814	74	1,284	6,267	106,905	175	2,991
20,000 to 25,000.....	1,309	29,069	34	785	2,511	56,198	81	1,771
25,000 and over.....	1,287	46,573	49	2,238	3,292	119,309	118	4,441
TOTAL.....	465,668	2,744,677	130,760	429,581	466,635	2,998,566	145,596	484,551
<b>Non-Taxable</b>								
Under \$ 1,000.....	17,481	4,001	37,374	18,635	16,057	3,305	34,073	17,221
\$ 1,000 to 2,000.....	13,951	20,979	6,686	8,647	13,198	19,433	7,530	9,771
2,000 to 3,000.....	18,534	46,648	1,324	3,051	19,735	49,544	2,291	5,441
3,000 and over.....	10,335	38,727	104	568	15,967	60,470	528	2,111
TOTAL.....	60,301	110,355	45,488	30,902	64,957	132,752	44,422	34,661

Note: This table shows, for each of eleven age groups and for the total, the numbers and incomes for each sex in thirteen income groups for taxable returns and in four income groups for non-taxable returns.

TABLE 11

*All Returns by Age, Sex and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

	40 — 44				45 — 49			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Under \$ 2,000.....	12,830	17,043	34,486	53,079	10,176	13,765	30,785	47,673
\$ 2,000 to 3,000.....	20,041	51,320	48,376	121,436	19,496	50,061	41,147	103,095
3,000 to 4,000.....	43,870	156,579	36,217	125,830	40,595	144,632	30,491	105,687
4,000 to 5,000.....	75,661	341,924	22,513	100,314	67,332	304,973	18,570	82,503
5,000 to 6,000.....	89,019	488,823	10,807	58,739	73,807	405,517	9,718	52,660
6,000 to 7,000.....	66,729	431,827	4,318	27,691	53,278	344,599	4,163	26,984
7,000 to 8,000.....	43,968	328,619	1,989	14,822	33,553	250,039	2,307	17,151
8,000 to 9,000.....	27,259	230,901	1,259	10,869	20,291	171,939	912	7,773
9,000 to 10,000.....	17,581	166,763	499	4,756	13,462	127,530	781	7,379
10,000 to 15,000.....	31,903	380,537	1,276	14,782	26,141	310,235	1,408	16,948
15,000 to 20,000.....	8,300	142,488	224	3,853	7,433	127,502	309	5,276
20,000 to 25,000.....	3,296	73,527	87	1,944	3,273	72,815	116	2,593
25,000 and over.....	4,633	173,950	147	6,131	4,534	176,066	170	8,342
<b>TOTAL.....</b>	<b>445,090</b>	<b>2,984,300</b>	<b>162,198</b>	<b>544,245</b>	<b>373,371</b>	<b>2,499,673</b>	<b>140,877</b>	<b>484,064</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	13,860	1,602	32,243	16,152	14,924	3,221	29,687	12,123
\$ 1,000 to 2,000.....	15,350	23,214	8,388	10,339	15,060	22,851	7,073	9,231
2,000 to 3,000.....	17,614	44,059	2,704	6,432	17,433	42,753	2,260	5,304
3,000 and over.....	19,872	78,625	538	2,308	15,098	59,771	318	1,549
<b>TOTAL.....</b>	<b>66,696</b>	<b>147,500</b>	<b>43,873</b>	<b>35,230</b>	<b>62,515</b>	<b>128,597</b>	<b>39,338</b>	<b>28,208</b>
	50 — 54				55 — 59			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>								
Under \$ 2,000.....	9,603	14,242	27,600	43,607	9,245	13,965	20,273	31,168
\$ 2,000 to 3,000.....	22,905	58,807	37,821	94,279	23,455	60,259	29,544	73,475
3,000 to 4,000.....	46,802	166,470	26,995	93,234	42,372	149,910	19,205	66,253
4,000 to 5,000.....	64,941	292,625	15,889	71,398	52,840	238,113	13,297	59,257
5,000 to 6,000.....	60,855	333,428	9,461	51,487	48,114	263,067	7,587	41,578
6,000 to 7,000.....	42,845	277,040	5,110	32,923	29,425	190,674	4,236	27,332
7,000 to 8,000.....	26,120	194,974	2,251	16,893	19,792	147,916	2,338	17,473
8,000 to 9,000.....	19,038	161,361	1,129	9,548	12,139	102,955	1,806	15,226
9,000 to 10,000.....	10,982	103,808	760	7,264	8,491	80,642	1,049	9,904
10,000 to 15,000.....	22,260	266,370	1,516	18,087	17,550	208,596	1,467	17,570
15,000 to 20,000.....	6,859	117,877	280	4,831	5,423	93,367	356	6,076
20,000 to 25,000.....	2,997	66,928	128	2,890	2,346	52,612	136	3,050
25,000 and over.....	4,588	189,706	195	9,285	3,831	164,869	215	10,623
<b>TOTAL.....</b>	<b>340,795</b>	<b>2,243,636</b>	<b>129,135</b>	<b>455,727</b>	<b>275,023</b>	<b>1,766,944</b>	<b>101,509</b>	<b>378,984</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	16,107	900	22,329	10,856	17,226	4,589	17,233	8,394
\$ 1,000 to 2,000.....	16,196	24,924	6,511	8,502	16,528	24,910	5,996	7,824
2,000 to 3,000.....	15,791	39,171	1,395	3,300	12,430	29,748	770	1,722
3,000 and over.....	9,477	36,940	290	1,349	5,184	21,576	236	1,184
<b>TOTAL.....</b>	<b>57,571</b>	<b>101,935</b>	<b>30,525</b>	<b>24,008</b>	<b>51,368</b>	<b>80,823</b>	<b>24,235</b>	<b>19,124</b>



TABLE 11

*All Returns by Age, Sex and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	60 — 64				65 — 69			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Under \$ 2,000.....	8,992	13,711	15,030	23,445	4,670	7,993	7,299	12,203
\$ 2,000 to 3,000.....	23,864	61,289	19,849	49,574	16,031	41,725	11,572	28,580
3,000 to 4,000.....	33,815	119,462	12,730	44,025	26,986	94,436	7,144	24,629
4,000 to 5,000.....	41,488	186,325	8,174	36,493	21,518	95,958	3,838	17,099
5,000 to 6,000.....	32,720	178,640	4,495	24,437	12,409	67,828	2,842	15,644
6,000 to 7,000.....	20,771	133,525	2,342	15,095	8,539	55,388	1,415	9,188
7,000 to 8,000.....	12,607	94,277	1,478	11,022	5,056	37,785	708	5,357
8,000 to 9,000.....	7,542	64,489	780	6,644	2,735	23,212	392	3,357
9,000 to 10,000.....	4,684	44,754	601	5,704	2,290	21,968	351	3,305
10,000 to 15,000.....	10,867	131,118	1,075	12,742	5,323	63,673	944	11,538
15,000 to 20,000.....	3,609	62,002	318	5,525	1,863	32,352	267	4,620
20,000 to 25,000.....	1,558	35,127	117	2,649	815	18,303	124	2,828
25,000 and over.....	2,681	123,757	216	9,708	1,536	71,025	247	12,001
TOTAL.....	205,198	1,248,475	67,205	247,063	109,771	631,646	37,143	150,347
<b>Non-Taxable</b>								
Under \$ 1,000.....	14,922	4,908	9,945	5,274	14,189	3,573	6,730	3,464
\$ 1,000 to 2,000.....	16,922	26,283	4,168	5,192	22,903	33,670	10,114	13,562
2,000 to 3,000.....	8,661	20,001	810	1,805	14,194	34,094	1,093	2,581
3,000 and over.....	1,937	7,888	66	269	2,433	9,035	66	248
TOTAL.....	42,442	59,081	14,989	12,540	53,719	80,372	18,003	19,855
	70 AND OVER				GRAND TOTAL			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>								
Under \$ 2,000.....	8,857	15,876	10,569	19,174	278,827	411,653	416,308	637,411
\$ 2,000 to 3,000.....	33,391	84,603	24,798	60,990	418,212	1,064,414	514,709	1,288,211
3,000 to 4,000.....	28,036	97,553	12,264	42,775	629,055	2,220,068	369,960	1,276,135
4,000 to 5,000.....	16,417	73,654	6,781	30,199	749,278	3,376,411	196,307	871,007
5,000 to 6,000.....	10,112	55,160	4,137	22,688	688,029	3,770,470	85,793	466,287
6,000 to 7,000.....	5,780	37,534	2,501	16,131	470,102	3,039,671	37,134	239,088
7,000 to 8,000.....	4,067	30,446	1,394	10,511	280,003	2,088,984	17,391	129,680
8,000 to 9,000.....	2,386	20,362	1,169	10,072	163,934	1,388,449	9,931	84,351
9,000 to 10,000.....	1,550	14,885	701	6,763	101,846	965,668	5,952	56,516
10,000 to 15,000.....	4,848	59,257	1,939	23,556	179,777	2,131,978	11,879	141,901
15,000 to 20,000.....	1,734	30,245	704	12,338	47,763	820,346	2,977	51,430
20,000 to 25,000.....	921	20,884	362	8,209	20,204	451,903	1,300	29,319
25,000 and over.....	1,920	98,230	729	35,938	29,969	1,230,735	2,302	109,756
TOTAL.....	120,019	638,690	68,048	299,344	4,056,999	22,960,749	1,671,943	5,381,099
<b>Non-Taxable</b>								
Under \$ 1,000.....	11,151	5,496	2,858	1,823	353,867	142,775	428,639	215,820
\$ 1,000 to 2,000.....	31,087	46,551	14,975	21,049	247,683	358,781	116,593	148,945
2,000 to 3,000.....	14,398	34,415	2,446	6,035	174,945	428,210	18,305	42,994
3,000 and over.....	1,289	5,585	593	2,479	90,695	353,857	3,491	15,622
TOTAL.....	57,925	92,047	20,872	31,386	867,190	1,283,623	567,028	423,381

Note: This table shows, for each of eleven age groups and for the total, the numbers and incomes for each sex in thirteen income groups for taxable returns and in four income groups for non-taxable returns.

TABLE 12

*All Returns by Age, Sex and Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

	UNDER 25				25 — 29			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Employees.....	649,377	2,134,640	448,575	1,138,877	446,683	2,198,381	174,907	548,893
Farmers and Fishermen.....	4,425	14,329	81	166	5,909	25,628	65	255
Professionals.....	531	2,307	319	913	2,460	21,539	573	2,132
Salesmen.....	3,191	12,720	100	253	6,160	33,503	220	1,085
Business Proprietors.....	4,958	17,342	1,067	2,799	13,803	68,941	1,081	3,634
Investors and Property Owners..	1,581	8,584	1,341	7,292	707	6,380	892	4,810
Pensioners.....	20	123	60	123			40	55
Unclassified.....	21	40	41	52	21	11	411	1,007
<b>TOTAL.....</b>	<b>664,104</b>	<b>2,190,084</b>	<b>451,584</b>	<b>1,150,474</b>	<b>475,743</b>	<b>2,354,383</b>	<b>178,189</b>	<b>561,872</b>
<b>Non-Taxable</b>								
Employees.....	234,458	186,666	189,417	125,370	46,718	73,922	49,995	35,883
Farmers and Fishermen.....	2,652	1,974	105	40	6,176	8,079	85	99
Professionals.....	258	352	65	76	415	473	80	64
Salesmen.....	650	830	115	79	770	1,180	60	31
Business Proprietors.....	2,159	2,502	479	187	4,299	6,711	603	387
Investors and Property Owners..	676	580	768	486	186	300	896	381
Pensioners.....			70	47			120	147
Unclassified.....	2,553	43	5,017	123	927	137	3,282	71
<b>TOTAL.....</b>	<b>243,406</b>	<b>192,947</b>	<b>196,036</b>	<b>126,409</b>	<b>59,491</b>	<b>90,802</b>	<b>55,121</b>	<b>37,065</b>
	30 — 34				35 — 39			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>								
Employees.....	418,194	2,414,477	126,714	411,782	406,790	2,522,243	138,842	451,803
Farmers and Fishermen.....	8,763	44,897	144	651	11,797	68,169	286	829
Professionals.....	5,817	79,374	477	2,235	7,598	132,762	838	5,275
Salesmen.....	8,313	56,613	193	635	9,412	71,079	489	2,457
Business Proprietors.....	23,339	137,543	1,351	5,204	28,489	183,494	2,244	8,939
Investors and Property Owners..	1,219	11,477	1,419	7,169	2,442	20,567	2,277	12,568
Pensioners.....	21	256	41	139	40	64	40	85
Unclassified.....			421	1,767	67	188	580	2,613
<b>TOTAL.....</b>	<b>465,668</b>	<b>2,744,677</b>	<b>130,760</b>	<b>429,581</b>	<b>466,635</b>	<b>2,998,566</b>	<b>145,596</b>	<b>484,568</b>
<b>Non-Taxable</b>								
Employees.....	39,377	76,215	39,956	28,170	38,698	82,922	38,082	31,033
Farmers and Fishermen.....	10,437	16,521	180	128	13,011	24,497	260	88
Professionals.....	297	674	126	145	268	617	120	72
Salesmen.....	811	1,550	125	88	835	1,852	340	239
Business Proprietors.....	7,717	15,217	1,240	958	10,335	21,906	1,839	1,536
Investors and Property Owners..	494	120	1,319	859	974	816	1,379	954
Pensioners.....	20	16	160	203	80	116	290	354
Unclassified.....	1,148	41	2,382	352	756	26	2,112	369
<b>TOTAL.....</b>	<b>60,301</b>	<b>110,355</b>	<b>45,488</b>	<b>30,902</b>	<b>64,957</b>	<b>132,752</b>	<b>44,422</b>	<b>34,646</b>

Note: This table shows for each of eleven age groups and for the total, the numbers and incomes received by each sex in the major occupational groups.

TABLE 12

*All Returns by Age, Sex and Occupation*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

Taxable	40 — 44				45 — 49			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
		\$		\$		\$		\$
Employees.....	384,573	2,477,566	154,099	504,186	315,699	2,033,402	130,871	434,137
Farmers and Fishermen.....	12,977	76,690	257	962	13,227	76,084	495	1,781
Professionals.....	7,724	150,822	576	3,848	5,358	107,989	680	3,547
Salesmen.....	8,692	68,521	531	2,277	8,223	65,364	473	2,429
Business Proprietors.....	27,197	178,488	2,802	10,974	26,101	175,531	3,221	12,573
Investors and Property Owners..	3,782	31,763	3,393	19,898	4,372	39,361	4,633	27,440
Pensioners.....	122	344	180	482	345	1,741	203	498
Unclassified.....	23	106	360	1,618	46	201	301	1,659
TOTAL.....	445,090	2,984,300	162,198	544,245	373,371	2,499,673	140,877	484,064
Non-Taxable								
Employees.....	37,861	89,102	37,750	31,185	33,894	74,985	31,421	25,774
Farmers and Fishermen.....	14,454	28,984	210	232	14,644	27,460	465	639
Professionals.....	405	904	122	97	297	513	35	21
Salesmen.....	1,230	3,089	275	274	995	2,176	270	242
Business Proprietors.....	10,653	23,670	2,147	1,821	9,986	20,327	2,220	977
Investors and Property Owners..	1,216	1,574	1,900	1,471	1,611	2,370	2,885	2,023
Pensioners.....	140	176	80	116	370	569	300	262
Unclassified.....	737		1,389	34	718	195	1,742	224
TOTAL.....	66,696	147,500	43,873	35,230	62,515	128,597	39,338	28,208
Taxable	50 — 54				55 — 59			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
Employees.....	285,878	1,818,157	115,231	391,996	228,202	1,420,370	85,505	306,796
Farmers and Fishermen.....	13,989	77,471	805	2,998	12,469	62,720	924	3,002
Professionals.....	4,034	83,028	817	3,263	3,221	62,775	626	3,184
Salesmen.....	6,756	54,743	328	1,598	4,274	33,787	257	1,205
Business Proprietors.....	24,264	154,878	3,145	12,279	19,306	119,089	2,548	10,494
Investors and Property Owners..	5,189	52,575	7,841	40,021	6,585	64,076	9,590	47,355
Pensioners.....	641	2,688	420	941	919	3,740	1,614	5,041
Unclassified.....	44	95	548	2,631	47	387	445	1,907
TOTAL.....	340,795	2,243,636	129,135	455,727	275,023	1,766,944	101,509	378,984
Non-Taxable								
Employees.....	26,931	53,621	22,141	18,456	24,111	41,893	15,836	13,132
Farmers and Fishermen.....	15,937	24,463	505	269	12,863	18,751	609	492
Professionals.....	195	321	150	128	198	360	90	95
Salesmen.....	1,105	2,050	246	245	800	1,407	110	94
Business Proprietors.....	10,144	18,762	1,910	1,403	9,052	14,130	1,467	1,151
Investors and Property Owners..	2,260	2,554	4,020	3,125	2,697	3,892	4,801	3,628
Pensioners.....	36	110	190	254	230	343	410	366
Unclassified.....	963	54	1,363	129	1,417	47	912	166
TOTAL.....	57,571	101,935	30,525	24,008	51,368	80,823	24,235	19,124

Note: This table shows for each of eleven age groups and for the total, the numbers and incomes received by each sex in the major occupational groups.



TABLE 12

*All Returns by Age, Sex and Occupation*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

	60 — 64				65 — 69			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>		\$		\$		\$		\$
Employees.....	162,395	951,588	48,618	171,348	68,580	375,752	18,646	64,236
Farmers and Fishermen.....	10,079	49,905	1,031	3,518	6,663	34,829	828	3,031
Professionals.....	2,485	43,985	564	2,142	1,853	29,061	557	2,107
Salesmen.....	3,292	24,037	236	1,274	1,610	11,232	104	466
Business Proprietors.....	13,636	83,026	1,752	6,619	7,274	45,187	860	3,567
Investors and Property Owners..	8,492	75,698	10,907	51,147	9,049	74,861	11,436	61,972
Pensioners.....	4,651	19,682	3,876	10,051	14,607	60,079	4,345	13,978
Unclassified.....	168	555	221	963	135	645	367	990
<b>TOTAL.....</b>	<b>205,198</b>	<b>1,248,475</b>	<b>67,205</b>	<b>247,063</b>	<b>109,771</b>	<b>631,646</b>	<b>37,143</b>	<b>150,347</b>
<b>Non-Taxable</b>								
Employees.....	16,723	25,349	7,262	6,374	18,161	27,901	5,906	6,457
Farmers and Fishermen.....	11,087	16,308	730	752	8,479	13,358	920	714
Professionals.....	170	298	21	20	148	226	150	208
Salesmen.....	650	1,246	80	70	445	696	30	45
Business Proprietors.....	6,706	8,399	944	623	5,377	8,896	1,002	943
Investors and Property Owners..	4,649	5,465	4,072	3,411	8,098	9,615	6,795	8,385
Pensioners.....	1,385	1,928	1,230	1,272	11,985	19,397	2,490	2,802
Unclassified.....	1,072	88	650	18	1,026	283	710	301
<b>TOTAL.....</b>	<b>42,442</b>	<b>59,081</b>	<b>14,989</b>	<b>12,540</b>	<b>53,719</b>	<b>80,372</b>	<b>18,003</b>	<b>19,855</b>
	<b>70 AND OVER</b>				<b>GRAND TOTAL</b>			
	Male		Female		Male		Female	
	Number	Total Income	Number	Total Income	Number	Total Income	Number	Total Income
<b>Taxable</b>								
Employees.....	29,888	167,487	7,357	28,599	3,480,538	18,946,665	1,497,844	4,598,326
Farmers and Fishermen.....	10,630	51,594	2,680	9,936	116,793	613,431	8,194	29,187
Professionals.....	1,798	23,556	273	1,195	45,429	785,000	6,705	31,975
Salesmen.....	1,573	10,812	29	141	63,056	454,986	3,129	14,777
Business Proprietors.....	5,890	37,503	961	4,670	210,198	1,304,631	23,472	91,092
Investors and Property Owners..	28,757	206,915	39,928	209,915	76,053	620,025	99,683	519,727
Pensioners.....	41,000	139,159	15,947	42,342	63,753	231,733	27,966	77,106
Unclassified.....	483	1,664	873	2,545	1,179	4,278	4,950	18,900
<b>TOTAL.....</b>	<b>120,019</b>	<b>638,690</b>	<b>68,048</b>	<b>299,344</b>	<b>4,056,999</b>	<b>22,960,749</b>	<b>1,671,943</b>	<b>5,381,091</b>
<b>Non-Taxable</b>								
Employees.....	5,248	9,439	620	781	544,054	774,419	461,238	339,520
Farmers and Fishermen.....	7,868	12,746	646	772	125,868	205,268	5,125	4,521
Professionals.....	184	382	30	47	2,872	5,143	1,015	1,052
Salesmen.....	270	561			8,841	17,303	1,776	1,538
Business Proprietors.....	3,457	5,371	524	651	87,588	158,535	16,406	10,047
Investors and Property Owners..	8,550	16,090	5,572	10,182	34,073	47,063	37,660	37,629
Pensioners.....	31,103	46,795	13,295	18,747	48,801	74,231	20,660	27,229
Unclassified.....	1,245	664	185	208	15,093	1,661	23,148	1,844
<b>TOTAL.....</b>	<b>57,925</b>	<b>92,047</b>	<b>20,872</b>	<b>31,386</b>	<b>867,190</b>	<b>1,283,623</b>	<b>567,028</b>	<b>423,381</b>

TABLE 13

*All Returns by Occupation and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

EMPLOYEES OF BUSINESSES					EMPLOYEES OF INSTITUTIONS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	467,434	\$ 702,425	\$ 198,628	\$ 26,167	57,731	\$ 87,869	\$ 25,915	\$ 3,471
\$ 2,000 to 3,000.....	589,624	1,483,032	693,435	95,139	85,921	218,696	104,591	14,366
3,000 to 4,000.....	632,744	2,214,885	1,119,333	163,095	73,844	256,009	135,118	19,100
4,000 to 5,000.....	617,115	2,772,459	1,440,129	219,042	51,344	228,340	135,448	20,283
5,000 to 6,000.....	529,010	2,896,617	1,600,490	252,335	22,809	123,686	76,427	11,724
6,000 to 7,000.....	350,318	2,264,502	1,342,913	218,465	9,117	58,917	37,853	6,064
7,000 to 8,000.....	204,241	1,523,257	953,642	157,611	4,138	31,030	19,975	3,177
8,000 to 9,000.....	112,797	954,097	628,693	106,381	2,763	23,315	15,221	2,502
9,000 to 10,000.....	65,586	621,248	424,840	73,083	1,474	13,956	9,645	1,638
10,000 to 15,000.....	101,664	1,193,881	869,470	160,726	3,043	36,168	26,515	4,952
15,000 to 20,000.....	22,299	381,937	300,233	65,136	964	16,557	12,522	2,648
20,000 to 25,000.....	9,222	205,524	166,939	41,893	340	7,668	6,101	1,543
25,000 and over.....	12,871	515,476	449,256	149,485	269	8,617	7,237	2,131
TOTAL.....	3,714,925	17,729,340	10,188,001	1,728,558	313,757	1,110,828	612,567	93,598
<b>Non-Taxable</b>								
Under \$ 1,000.....	491,132	270,588			47,854	28,788		
\$ 1,000 to 2,000.....	160,861	218,517			16,596	21,460		
2,000 to 3,000.....	76,245	186,183			4,937	12,038		
3,000 and over.....	42,282	167,619			3,253	12,848		
TOTAL.....	770,520	842,907			72,640	75,134		
TEACHERS AND PROFESSORS					FEDERAL EMPLOYEES			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	18,704	\$ 29,231	\$ 6,579	\$ 895	14,828	\$ 21,495	\$ 5,396	\$ 826
\$ 2,000 to 3,000.....	24,464	61,787	27,797	3,794	22,472	57,674	26,224	3,837
3,000 to 4,000.....	36,523	128,421	71,079	10,329	33,095	117,032	54,819	8,312
4,000 to 5,000.....	34,852	156,175	94,903	14,565	44,270	201,083	101,516	15,834
5,000 to 6,000.....	28,820	157,774	99,970	15,671	43,771	239,264	124,557	20,005
6,000 to 7,000.....	21,255	137,584	89,183	14,348	26,247	168,572	93,849	15,528
7,000 to 8,000.....	14,138	105,480	69,567	11,435	11,289	83,938	50,235	8,510
8,000 to 9,000.....	11,304	95,919	63,968	11,047	6,422	54,416	34,131	5,887
9,000 to 10,000.....	8,439	80,188	55,069	9,840	3,707	35,077	22,893	4,104
10,000 to 15,000.....	14,966	175,996	126,357	24,875	6,593	78,536	54,924	10,745
15,000 to 20,000.....	1,640	27,416	20,823	4,585	1,608	27,548	20,582	4,876
20,000 to 25,000.....	214	4,762	3,825	999	329	7,369	6,054	1,620
25,000 and over.....	98	2,923	2,431	694	228	6,824	5,804	1,778
TOTAL.....	215,417	1,163,655	731,550	123,077	214,859	1,098,826	600,985	101,862
<b>Non-Taxable</b>								
Under \$ 1,000.....	8,105	4,863			17,632	8,875		
\$ 1,000 to 2,000.....	5,496	6,872			7,434	9,953		
2,000 to 3,000.....	845	1,971			3,115	7,748		
3,000 and over.....	391	1,434			3,892	15,456		
TOTAL.....	14,837	15,141			32,073	42,032		

Note: This table shows the distribution of taxable and non-taxable returns within each occupational class by ranges of income.

TABLE 13

*All Returns by Occupation and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

PROVINCIAL EMPLOYEES					MUNICIPAL EMPLOYEES			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	17,935	\$ 27,035	\$ 7,229	\$ 1,048	14,520	\$ 22,079	\$ 5,638	\$ 791
\$ 2,000 to 3,000.....	29,598	75,932	34,086	4,989	19,241	48,766	20,875	2,990
3,000 to 4,000.....	49,996	175,566	83,737	12,480	27,449	96,838	45,445	6,914
4,000 to 5,000.....	46,481	207,908	103,990	15,954	44,364	201,529	97,945	15,216
5,000 to 6,000.....	32,477	178,119	93,806	14,827	42,795	234,216	120,785	19,227
6,000 to 7,000.....	21,844	141,592	80,726	13,129	25,735	165,448	92,314	14,673
7,000 to 8,000.....	14,800	110,362	67,473	11,097	11,522	85,648	51,646	8,223
8,000 to 9,000.....	9,072	76,734	48,510	7,988	4,304	36,284	23,349	3,846
9,000 to 10,000.....	5,534	51,965	33,793	5,863	2,581	24,357	15,997	2,603
10,000 to 15,000.....	7,766	90,452	63,674	12,070	3,402	40,660	28,723	5,032
15,000 to 20,000.....	1,624	27,579	21,167	4,654	826	14,001	10,856	2,281
20,000 to 25,000.....	316	6,964	5,565	1,376	91	2,023	1,638	424
25,000 and over.....	131	4,006	3,341	937	30	860	702	182
<b>TOTAL.....</b>	<b>237,574</b>	<b>1,174,213</b>	<b>647,097</b>	<b>106,412</b>	<b>196,860</b>	<b>972,709</b>	<b>515,911</b>	<b>82,405</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	22,549	12,670			19,353	10,648		
\$ 1,000 to 2,000.....	11,224	15,092			8,983	12,634		
2,000 to 3,000.....	4,651	11,335			4,648	11,313		
3,000 and over.....	4,270	15,825			1,977	7,621		
<b>TOTAL.....</b>	<b>42,694</b>	<b>54,922</b>			<b>34,961</b>	<b>42,216</b>		

UNCLASSIFIED EMPLOYEES					TOTAL EMPLOYEES			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	19,583	\$ 30,051	\$ 8,508	\$ 1,107	610,735	\$ 920,184	\$ 257,893	\$ 34,305
\$ 2,000 to 3,000.....	23,833	59,674	27,080	3,774	795,153	2,005,561	934,087	128,889
3,000 to 4,000.....	19,016	65,902	34,043	5,002	872,667	3,054,653	1,543,573	225,231
4,000 to 5,000.....	10,172	45,356	25,088	3,861	848,598	3,812,850	1,999,019	304,753
5,000 to 6,000.....	5,110	27,842	17,175	2,674	704,792	3,857,517	2,133,211	336,464
6,000 to 7,000.....	2,232	14,506	9,405	1,500	456,748	2,951,122	1,746,243	283,707
7,000 to 8,000.....	1,717	12,690	8,729	1,386	261,845	1,952,404	1,221,267	201,438
8,000 to 9,000.....	1,009	8,535	6,089	1,004	147,671	1,249,300	819,961	138,657
9,000 to 10,000.....	644	6,112	4,418	772	87,965	832,901	566,656	97,902
10,000 to 15,000.....	1,091	12,625	9,202	1,686	138,525	1,628,319	1,178,864	220,087
15,000 to 20,000.....	426	6,814	5,067	824	29,387	501,851	391,249	85,004
20,000 to 25,000.....	73	1,637	1,310	334	10,585	235,947	191,433	48,189
25,000 and over.....	84	3,676	2,365	739	13,711	542,383	471,135	155,945
<b>TOTAL.....</b>	<b>84,990</b>	<b>295,419</b>	<b>158,479</b>	<b>24,661</b>	<b>4,978,382</b>	<b>23,544,991</b>	<b>13,454,590</b>	<b>2,260,573</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	21,079	11,081			627,704	347,513		
\$ 1,000 to 2,000.....	10,471	14,177			221,065	298,706		
2,000 to 3,000.....	4,806	11,634			99,247	242,222		
3,000 and over.....	1,211	4,695			57,276	225,498		
<b>TOTAL.....</b>	<b>37,567</b>	<b>41,587</b>			<b>1,005,292</b>	<b>1,113,939</b>		



TABLE 13

*All Returns by Occupation and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

TOTAL FARMERS					TOTAL FISHERMEN			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	10,703	\$ 16,815	\$ 4,128	\$ 687	485	\$ 763	\$ 176	\$ 23
\$ 2,000 to 3,000.....	19,639	49,961	14,138	2,077	1,096	2,780	807	119
3,000 to 4,000.....	24,955	87,131	27,608	4,186	771	2,698	937	144
4,000 to 5,000.....	18,967	84,404	34,478	5,467	716	3,242	1,493	241
5,000 to 6,000.....	13,997	76,719	39,231	6,413	556	3,069	1,572	264
6,000 to 7,000.....	8,669	56,017	32,203	5,546	491	3,136	1,973	345
7,000 to 8,000.....	6,232	46,423	28,739	4,950	362	2,723	1,928	335
8,000 to 9,000.....	4,249	36,005	23,848	4,341	203	1,711	1,083	200
9,000 to 10,000.....	3,016	28,643	19,860	3,655	199	1,870	1,402	272
10,000 to 15,000.....	6,630	79,021	58,502	11,776	463	5,483	4,203	877
15,000 to 20,000.....	1,628	27,703	21,966	5,227	101	1,715	1,388	339
20,000 to 25,000.....	446	9,865	8,095	2,182	29	641	548	161
25,000 and over.....	380	13,925	11,971	4,084	4	152	135	51
TOTAL.....	119,511	612,633	324,768	60,591	5,476	29,985	17,644	3,370
<b>Non-Taxable</b>								
Under \$ 1,000.....	36,220	8,757-			880	279		
\$ 1,000 to 2,000.....	38,489	58,211			1,211	1,807		
2,000 to 3,000.....	36,005	87,387			1,131	2,739		
3,000 and over.....	16,752	67,034			305	1,089		
TOTAL.....	127,466	203,875			3,527	5,914		
ACCOUNTANTS					MEDICAL DOCTORS AND SURGEONS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	41	\$ 64	\$ 13	\$ 2	62	\$ 91	\$ 25	\$ 4
\$ 2,000 to 3,000.....	223	594	218	33	100	277	68	9
3,000 to 4,000.....	385	1,392	491	72	60	220	56	8
4,000 to 5,000.....	336	1,562	743	117	278	1,279	648	89
5,000 to 6,000.....	218	1,155	645	97	258	1,447	816	123
6,000 to 7,000.....	377	2,494	1,381	228	374	2,439	1,339	201
7,000 to 8,000.....	392	2,986	1,901	288	421	3,145	2,034	338
8,000 to 9,000.....	314	2,691	1,735	307	285	2,400	1,646	272
9,000 to 10,000.....	291	2,756	1,845	309	383	3,680	2,567	406
10,000 to 15,000.....	1,084	13,486	9,759	1,800	2,351	29,663	21,835	4,026
15,000 to 20,000.....	658	11,430	8,787	1,968	2,726	47,919	36,892	8,255
20,000 to 25,000.....	333	7,512	5,959	1,509	2,547	57,297	45,467	11,763
25,000 and over.....	532	21,591	18,597	6,019	5,565	208,106	176,916	59,218
TOTAL.....	5,184	69,714	52,074	12,748	15,410	357,963	290,309	84,712
<b>Non-Taxable</b>								
Under \$ 1,000.....	25	43-			93	33		
\$ 1,000 to 2,000.....	63	87			24	32		
2,000 to 3,000.....	53	147			48	126		
3,000 and over.....	53	254			26	86		
TOTAL.....	194	446			191	278		

Note: This table shows the distribution of taxable and non-taxable returns within each occupational class by ranges of income.

TABLE 13

*All Returns by Occupation and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## DENTISTS

## LAWYERS AND NOTARIES

	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
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## Taxable

Under \$ 2,000 .....	8	\$ 13	\$ 4	\$ 1	24	\$ 41	\$ 4	\$ 1
\$ 2,000 to 3,000 .....	66	189	82	12	120	296	138	12
3,000 to 4,000 .....	194	704	324	44	289	1,039	453	61
4,000 to 5,000 .....	196	866	397	53	224	1,025	509	77
5,000 to 6,000 .....	133	732	387	57	392	2,192	1,239	185
6,000 to 7,000 .....	302	1,989	1,171	174	312	2,064	1,226	175
7,000 to 8,000 .....	252	1,875	1,194	182	316	2,388	1,577	245
8,000 to 9,000 .....	166	1,403	896	132	351	3,003	2,035	295
9,000 to 10,000 .....	268	2,552	1,809	306	317	3,044	2,102	360
10,000 to 15,000 .....	1,318	16,612	12,398	2,336	1,978	24,615	18,391	3,500
15,000 to 20,000 .....	1,093	19,055	14,761	3,490	1,348	23,498	18,538	4,231
20,000 to 25,000 .....	665	14,832	11,675	3,224	899	20,232	16,437	4,388
25,000 and over .....	696	23,246	19,491	6,559	1,804	77,273	67,367	23,465
TOTAL .....	5,357	84,069	64,590	16,570	8,374	160,710	130,016	37,005

## Non-Taxable

Under \$ 1,000 .....	22	25			33	48-		
\$ 1,000 to 2,000 .....	41	69			58	75		
2,000 to 3,000 .....	48	119			52	137		
3,000 and over .....	4	15			39	188		
TOTAL .....	115	228			182	351		

CONSULTING ENGINEERS  
AND ARCHITECTS

## ENTERTAINERS AND ARTISTS

	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
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## Taxable

Under \$ 2,000 .....		\$	\$	\$	737	\$ 986	\$ 329	\$ 45
\$ 2,000 to 3,000 .....	91	255	67	9	839	2,113	1,012	135
3,000 to 4,000 .....	22	79	39	6	762	2,675	1,301	181
4,000 to 5,000 .....	77	351	155	22	462	2,095	1,220	177
5,000 to 6,000 .....	140	754	388	59	543	2,954	1,585	229
6,000 to 7,000 .....	187	1,204	667	94	493	3,211	2,047	282
7,000 to 8,000 .....	144	1,075	708	118	229	1,687	1,189	202
8,000 to 9,000 .....	194	1,651	1,065	180	224	1,909	1,334	206
9,000 to 10,000 .....	147	1,413	996	171	127	1,191	881	161
10,000 to 15,000 .....	560	7,020	5,169	942	495	6,102	4,805	910
15,000 to 20,000 .....	370	6,437	5,060	1,061	174	2,986	2,388	474
20,000 to 25,000 .....	249	5,542	4,528	1,078	62	1,386	1,176	267
25,000 and over .....	585	27,562	24,311	7,770	94	3,086	2,678	756
TOTAL .....	2,767	53,344	43,152	11,509	5,241	32,381	21,944	4,024

## Non-Taxable

Under \$ 1,000 .....	28	206-			544	259		
\$ 1,000 to 2,000 .....	54	64			342	408		
2,000 to 3,000 .....	50	140			115	271		
3,000 and over .....	7	72			5	49		
TOTAL .....	139	69			1,006	987		

TABLE 13

*All Returns by Occupation and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

OTHER PROFESSIONALS					TOTAL PROFESSIONALS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
		\$	\$	\$		\$	\$	\$
Under \$ 2,000.....	1,389	2,152	594	76	2,262	3,349	969	127
\$ 2,000 to 3,000.....	1,907	4,840	2,007	279	3,346	8,564	3,592	495
3,000 to 4,000.....	1,645	5,705	2,503	361	3,357	11,813	5,166	733
4,000 to 5,000.....	1,123	4,965	2,604	398	2,696	12,143	6,276	933
5,000 to 6,000.....	773	4,269	2,577	398	2,457	13,503	7,637	1,147
6,000 to 7,000.....	469	3,055	1,776	269	2,514	16,455	9,607	1,422
7,000 to 8,000.....	356	2,651	1,669	253	2,110	15,808	10,273	1,626
8,000 to 9,000.....	343	2,920	1,959	322	1,877	15,976	10,670	1,719
9,000 to 10,000.....	225	2,135	1,491	246	1,758	16,772	11,691	1,960
10,000 to 15,000.....	917	11,311	8,272	1,542	8,703	108,808	80,629	15,055
15,000 to 20,000.....	374	6,393	4,852	1,094	6,743	117,719	91,277	20,574
20,000 to 25,000.....	135	2,969	2,373	628	4,890	109,770	87,614	22,856
25,000 and over.....	145	5,428	4,686	1,478	9,421	366,294	314,044	105,265
TOTAL.....	9,801	58,793	37,362	7,344	52,134	816,975	639,447	173,913
<b>Non-Taxable</b>								
Under \$ 1,000.....	445	251			1,190	271		
\$ 1,000 to 2,000.....	680	905			1,262	1,640		
2,000 to 3,000.....	620	1,570			986	2,510		
3,000 and over.....	315	1,111			449	1,774		
TOTAL.....	2,060	3,836			3,887	6,195		

SALESMEN				BUSINESS PROPRIETORS FORESTRY				
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
		\$	\$	\$		\$	\$	\$
Under \$ 2,000.....	3,506	5,108	1,305	188	130	190	50	6
\$ 2,000 to 3,000.....	5,535	14,095	4,933	699	276	725	231	33
3,000 to 4,000.....	8,615	30,360	11,931	1,702	657	2,278	755	107
4,000 to 5,000.....	9,980	44,887	20,406	3,041	441	2,029	706	105
5,000 to 6,000.....	8,290	45,417	24,147	3,782	311	1,673	871	147
6,000 to 7,000.....	6,866	44,461	25,260	3,953	223	1,448	861	150
7,000 to 8,000.....	5,017	37,642	23,384	3,818	233	1,715	1,045	180
8,000 to 9,000.....	4,115	34,956	23,011	3,806	68	585	349	60
9,000 to 10,000.....	2,793	26,652	18,099	3,064	135	1,287	877	155
10,000 to 15,000.....	7,236	86,995	63,721	11,669	172	2,056	1,528	299
15,000 to 20,000.....	2,312	39,670	31,036	6,687	68	1,153	903	198
20,000 to 25,000.....	860	19,103	15,548	3,876	30	660	550	132
25,000 and over.....	1,060	40,415	35,103	11,141	29	1,023	901	284
TOTAL.....	66,185	469,763	297,883	57,425	2,773	16,822	9,627	1,856
<b>Non-Taxable</b>								
Under \$ 1,000.....	3,197	1,792			593	356-		
\$ 1,000 to 2,000.....	3,145	4,321			688	960		
2,000 to 3,000.....	2,710	6,723			718	1,739		
3,000 and over.....	1,565	6,005			419	1,612		
TOTAL.....	10,617	18,841			2,418	3,955		

Note: This table shows the distribution of taxable and non-taxable returns within each occupational class by ranges of income.



TABLE 13

*All Returns by Occupation and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

BUSINESS PROPRIETORS MANUFACTURING					BUSINESS PROPRIETORS CONSTRUCTION			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	740	\$ 1,145	\$ 250	\$ 48	1,693	\$ 2,528	\$ 574	\$ 77
\$ 2,000 to 3,000.....	1,426	3,634	1,013	187	4,031	10,436	2,813	399
3,000 to 4,000.....	1,780	6,212	2,161	313	6,274	22,038	6,850	1,037
4,000 to 5,000.....	1,687	7,505	3,058	453	6,229	28,011	11,044	1,681
5,000 to 6,000.....	1,239	6,785	3,194	456	4,458	24,330	11,776	1,882
6,000 to 7,000.....	1,139	7,384	4,434	732	3,547	22,948	12,668	2,038
7,000 to 8,000.....	691	5,202	3,349	553	2,191	16,285	9,911	1,658
8,000 to 9,000.....	442	3,752	2,458	408	1,487	12,562	8,201	1,396
9,000 to 10,000.....	436	4,147	2,928	474	1,297	12,226	8,303	1,433
10,000 to 15,000.....	1,125	13,630	10,130	1,922	2,738	32,803	24,444	4,892
15,000 to 20,000.....	350	6,016	4,910	1,080	611	10,370	8,354	1,915
20,000 to 25,000.....	144	3,177	2,732	706	217	4,849	4,090	1,096
25,000 and over.....	149	5,654	5,087	1,541	141	4,725	4,153	1,265
TOTAL.....	11,348	74,242	45,705	8,874	34,914	204,111	113,183	20,769
<b>Non-Taxable</b>								
Under \$ 1,000.....	1,325	400-			2,060	824-		
\$ 1,000 to 2,000.....	1,312	1,932			2,671	4,228		
2,000 to 3,000.....	1,320	3,231			4,455	10,864		
3,000 and over.....	498	1,865			2,343	8,739		
TOTAL.....	4,455	6,627			11,529	23,008		
BUSINESS PROPRIETORS PUBLIC UTILITIES					BUSINESS PROPRIETORS WHOLESALE TRADE			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	1,856	\$ 2,858	\$ 669	\$ 89	463	\$ 718	\$ 164	\$ 23
\$ 2,000 to 3,000.....	3,399	8,719	2,384	343	1,113	2,843	878	128
3,000 to 4,000.....	4,187	14,675	4,423	687	1,276	4,420	1,428	203
4,000 to 5,000.....	2,977	13,424	5,564	856	1,226	5,546	2,467	362
5,000 to 6,000.....	1,949	10,745	5,349	834	1,131	6,218	3,089	470
6,000 to 7,000.....	1,715	11,125	6,064	1,028	926	5,996	3,443	552
7,000 to 8,000.....	973	7,227	4,313	720	630	4,706	2,917	484
8,000 to 9,000.....	630	5,335	3,391	581	579	4,942	3,307	574
9,000 to 10,000.....	462	4,404	3,003	491	447	4,240	2,870	484
10,000 to 15,000.....	906	10,758	8,005	1,560	1,271	15,241	11,310	2,165
15,000 to 20,000.....	236	4,000	3,234	755	552	9,490	7,637	1,721
20,000 to 25,000.....	76	1,695	1,425	375	226	5,007	4,221	1,062
25,000 and over.....	56	2,042	1,784	580	260	9,798	8,692	2,686
TOTAL.....	19,422	97,009	49,610	8,898	10,100	79,163	52,422	10,913
<b>Non-Taxable</b>								
Under \$ 1,000.....	2,662	308-			738	810-		
\$ 1,000 to 2,000.....	3,838	5,631			744	1,142		
2,000 to 3,000.....	4,999	12,409			1,043	2,566		
3,000 and over.....	2,497	9,176			512	2,036		
TOTAL.....	13,996	26,907			3,037	4,934		

TABLE 13

*All Returns by Occupation and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	BUSINESS PROPRIETORS RETAIL TRADE				BUSINESS PROPRIETORS INSURANCE AGENCIES			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	4,376	\$ 6,742	\$ 1,654	\$ 223	110	\$ 155	\$ 31	\$ 5
\$ 2,000 to 3,000.....	9,767	24,848	7,492	1,090	187	473	137	16
3,000 to 4,000.....	14,504	50,914	16,408	2,359	377	1,285	394	59
4,000 to 5,000.....	13,667	61,180	25,694	3,743	244	1,066	478	72
5,000 to 6,000.....	10,495	57,557	28,575	4,428	457	2,547	1,337	210
6,000 to 7,000.....	8,192	53,007	30,263	4,786	309	2,026	1,124	164
7,000 to 8,000.....	6,300	47,109	29,008	4,769	362	2,710	1,643	274
8,000 to 9,000.....	4,318	36,668	24,432	4,070	286	2,433	1,610	275
9,000 to 10,000.....	3,315	31,316	21,610	3,815	209	1,995	1,399	252
10,000 to 15,000.....	7,153	86,040	64,434	12,160	782	9,576	7,136	1,317
15,000 to 20,000.....	2,159	36,821	29,694	6,597	224	3,856	3,058	657
20,000 to 25,000.....	711	15,787	13,199	3,223	100	2,214	1,805	434
25,000 and over.....	646	23,144	20,560	6,079	102	4,459	3,899	1,430
<b>TOTAL.....</b>	<b>85,603</b>	<b>531,134</b>	<b>313,022</b>	<b>57,342</b>	<b>3,749</b>	<b>34,794</b>	<b>24,052</b>	<b>5,164</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	9,618	1,496-			108	99-		
\$ 1,000 to 2,000.....	9,182	13,602			111	159		
2,000 to 3,000.....	10,401	25,594			179	476		
3,000 and over.....	5,039	18,757			123	473		
<b>TOTAL.....</b>	<b>34,240</b>	<b>56,457</b>			<b>521</b>	<b>1,010</b>		

	BUSINESS PROPRIETORS REAL ESTATE AGENCIES				BUSINESS PROPRIETORS OTHER FINANCIAL			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	91	\$ 137	\$ 34	\$ 5	27	\$ 36	\$ 6	\$ 1
\$ 2,000 to 3,000.....	290	703	260	34	5	13	5	1
3,000 to 4,000.....	306	1,097	528	77	133	466	152	22
4,000 to 5,000.....	339	1,518	641	90	107	465	237	38
5,000 to 6,000.....	278	1,500	832	128	190	1,059	678	109
6,000 to 7,000.....	261	1,684	909	151	65	427	235	42
7,000 to 8,000.....	248	1,877	1,297	192	47	356	206	29
8,000 to 9,000.....	291	2,463	1,688	284	67	580	404	64
9,000 to 10,000.....	149	1,439	1,013	183	44	427	335	68
10,000 to 15,000.....	428	5,254	4,078	846	169	2,016	1,542	287
15,000 to 20,000.....	188	3,169	2,535	553	107	1,881	1,545	334
20,000 to 25,000.....	85	1,893	1,585	413	71	1,560	1,341	340
25,000 and over.....	91	3,561	3,060	911	213	13,512	12,147	5,092
<b>TOTAL.....</b>	<b>3,045</b>	<b>26,294</b>	<b>18,462</b>	<b>3,869</b>	<b>1,245</b>	<b>22,799</b>	<b>18,835</b>	<b>6,426</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	92	1-			168	763-		
\$ 1,000 to 2,000.....	128	174			73	112		
2,000 to 3,000.....	181	449			156	398		
3,000 and over.....	154	637			87	381		
<b>TOTAL.....</b>	<b>555</b>	<b>1,260</b>			<b>484</b>	<b>128</b>		

Note: This table shows the distribution of taxable and non-taxable returns within each occupational class by ranges of income.

TABLE 13

*All Returns by Occupation and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

BUSINESS PROPRIETORS RECREATIONAL SERVICES					BUSINESS PROPRIETORS BUSINESS SERVICES			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Taxable								
Under \$ 2,000.....	247	\$ 335	\$ 112	\$ 16	310	\$ 476	\$ 124	\$ 17
\$ 2,000 to 3,000.....	391	979	338	45	180	496	211	26
3,000 to 4,000.....	404	1,403	573	85	283	980	430	61
4,000 to 5,000.....	306	1,358	543	86	339	1,482	606	94
5,000 to 6,000.....	193	1,064	632	89	315	1,734	896	134
6,000 to 7,000.....	87	554	358	60	190	1,245	695	103
7,000 to 8,000.....	198	1,482	855	148	130	962	648	104
8,000 to 9,000.....	70	595	450	87	101	861	605	102
9,000 to 10,000.....	47	437	314	60	50	474	407	77
10,000 to 15,000.....	150	1,810	1,327	276	231	2,692	1,909	372
15,000 to 20,000.....	78	1,332	1,086	232	76	1,314	1,058	233
20,000 to 25,000.....	21	472	404	111	26	569	470	124
25,000 and over.....	31	1,373	1,141	372	32	1,202	1,043	345
TOTAL.....	2,223	13,193	8,131	1,667	2,263	14,488	9,100	1,792
Non-Taxable								
Under \$ 1,000.....	431	79-			132	93-		
\$ 1,000 to 2,000.....	477	716			205	268		
2,000 to 3,000.....	341	871			266	651		
3,000 and over.....	206	775						
TOTAL.....	1,455	2,282			604	840		

BUSINESS PROPRIETORS OTHER SERVICES				BUSINESS PROPRIETORS OTHER BUSINESSES				
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Taxable								
Under \$ 2,000.....	6,878	\$ 10,650	\$ 2,701	\$ 353	153	\$ 225	\$ 40	\$ 6
\$ 2,000 to 3,000.....	10,614	26,752	8,961	1,303	354	903	266	40
3,000 to 4,000.....	10,880	37,840	14,160	2,055	801	2,800	913	130
4,000 to 5,000.....	8,240	36,830	16,656	2,507	332	1,484	566	85
5,000 to 6,000.....	5,151	28,377	15,099	2,300	248	1,358	598	97
6,000 to 7,000.....	3,687	23,833	13,888	2,218	144	915	519	85
7,000 to 8,000.....	1,955	14,493	9,561	1,581	180	1,349	813	132
8,000 to 9,000.....	1,792	15,668	10,397	1,754	126	1,090	674	106
9,000 to 10,000.....	1,097	10,545	7,440	1,249	57	541	358	64
10,000 to 15,000.....	2,677	32,407	24,476	4,621	147	1,755	1,279	259
15,000 to 20,000.....	792	13,611	11,021	2,430	62	1,084	883	219
20,000 to 25,000.....	322	7,153	6,010	1,551	26	578	484	134
25,000 and over.....	255	8,851	7,720	2,403	15	581	532	186
TOTAL.....	54,340	267,010	148,089	26,325	2,645	14,663	7,923	1,543
Non-Taxable								
Under \$ 1,000.....	10,172	2,351			418	4,539-		
\$ 1,000 to 2,000.....	9,303	13,425			346	537		
2,000 to 3,000.....	7,062	17,207			495	1,272		
3,000 and over.....	2,687	9,801			217	1,120		
TOTAL.....	29,224	42,785			1,476	1,611-		



TABLE 13

*All Returns by Occupation and Income*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	TOTAL BUSINESS PROPRIETORS				INVESTORS			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	17,074	\$ 26,195	\$ 6,409	\$ 868	21,328	\$ 32,065	\$ 7,231	\$ 990
\$ 2,000 to 3,000.....	32,033	81,524	24,989	3,645	33,424	83,127	28,568	2,910
3,000 to 4,000.....	41,862	146,408	49,175	7,194	19,324	68,387	32,761	3,320
4,000 to 5,000.....	36,134	161,897	68,261	10,171	12,016	54,346	31,328	3,320
5,000 to 6,000.....	26,415	144,946	72,928	11,285	8,692	48,358	30,972	3,200
6,000 to 7,000.....	20,485	132,591	75,460	12,108	6,380	41,983	29,108	3,110
7,000 to 8,000.....	14,138	105,473	65,566	10,824	4,415	33,604	24,432	2,590
8,000 to 9,000.....	10,257	87,534	57,966	9,763	3,010	26,107	19,461	1,940
9,000 to 10,000.....	7,745	73,480	50,857	8,806	2,517	24,702	18,465	1,930
10,000 to 15,000.....	17,949	216,039	161,598	30,976	8,447	105,179	84,516	10,010
15,000 to 20,000.....	5,503	94,098	75,918	16,924	3,793	67,015	55,483	8,490
20,000 to 25,000.....	2,055	45,613	38,315	9,699	2,036	46,632	39,384	7,130
25,000 and over.....	2,020	79,926	70,719	23,174	4,727	258,526	228,809	66,200
<b>TOTAL.....</b>	<b>233,670</b>	<b>1,395,723</b>	<b>818,160</b>	<b>155,438</b>	<b>130,109</b>	<b>890,031</b>	<b>630,518</b>	<b>115,200</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	28,517	7,416			18,595	10,353		
\$ 1,000 to 2,000.....	29,078	42,886			12,310	17,824		
2,000 to 3,000.....	31,616	77,728			4,710	11,380		
3,000 and over.....	14,783	55,385			1,182	5,296		
<b>TOTAL.....</b>	<b>103,994</b>	<b>168,583</b>			<b>36,797</b>	<b>44,853</b>		

	PROPERTY OWNERS				TOTAL INVESTMENT			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
<b>Taxable</b>								
Under \$ 2,000.....	9,116	\$ 11,783	\$ 3,724	\$ 604	30,444	\$ 43,848	\$ 10,955	\$ 1,600
\$ 2,000 to 3,000.....	9,007	22,508	7,536	927	42,431	105,635	36,104	3,830
3,000 to 4,000.....	6,954	24,157	10,294	1,438	26,278	92,544	43,055	4,760
4,000 to 5,000.....	5,017	22,653	11,410	1,661	17,033	76,999	42,738	4,980
5,000 to 6,000.....	3,767	20,696	11,911	1,987	12,459	69,054	42,883	5,190
6,000 to 7,000.....	2,387	15,477	9,781	1,559	8,767	57,461	38,889	4,670
7,000 to 8,000.....	1,591	11,894	8,094	1,222	6,006	45,497	32,527	3,810
8,000 to 9,000.....	1,526	13,130	9,067	1,399	4,536	39,237	28,528	3,330
9,000 to 10,000.....	1,195	11,350	8,160	1,265	3,712	36,052	26,625	3,190
10,000 to 15,000.....	2,665	32,237	24,590	4,392	11,112	137,416	109,106	14,400
15,000 to 20,000.....	1,056	18,356	15,070	3,040	4,849	85,370	70,553	11,530
20,000 to 25,000.....	521	11,807	9,847	2,219	2,557	58,438	49,230	9,350
25,000 and over.....	825	33,674	29,552	8,809	5,552	292,200	258,361	75,000
<b>TOTAL.....</b>	<b>45,627</b>	<b>249,721</b>	<b>159,036</b>	<b>30,523</b>	<b>175,736</b>	<b>1,139,752</b>	<b>789,554</b>	<b>145,720</b>
<b>Non-Taxable</b>								
Under \$ 1,000.....	15,292	2,814			33,887	13,167		
\$ 1,000 to 2,000.....	12,425	17,568			24,735	35,392		
2,000 to 3,000.....	6,023	14,678			10,733	26,058		
3,000 and over.....	1,196	4,778			2,378	10,074		
<b>TOTAL.....</b>	<b>34,936</b>	<b>39,839</b>			<b>71,733</b>	<b>84,692</b>		

Note: This table shows the distribution of taxable and non-taxable returns within each occupational class by ranges of income.

TABLE 13

*All Returns by Occupation and Income*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

PENSIONERS					UNCLASSIFIED			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
Taxable								
Under \$ 2,000 .....	18,219	\$ 31,230	\$ 3,727	\$ 503	1,707	\$ 1,571	\$ 335	\$ 182
\$ 2,000 to 3,000 .....	32,026	80,351	21,493	2,752	1,662	4,154	1,376	188
3,000 to 4,000 .....	19,610	67,548	24,747	3,285	900	3,046	1,280	194
4,000 to 5,000 .....	11,016	48,981	24,624	3,699	445	2,014	1,007	150
5,000 to 6,000 .....	4,545	24,818	14,785	2,200	311	1,713	955	155
6,000 to 7,000 .....	2,336	15,203	9,685	1,481	360	2,312	1,387	201
7,000 to 8,000 .....	1,619	12,201	8,019	1,258	65	494	305	34
8,000 to 9,000 .....	737	6,244	4,402	701	220	1,837	1,291	209
9,000 to 10,000 .....	385	3,620	2,752	466	225	2,192	1,839	380
10,000 to 15,000 .....	906	10,316	7,898	1,282	132	1,481	1,113	171
15,000 to 20,000 .....	153	2,568	2,119	464	64	1,082	942	227
20,000 to 25,000 .....	66	1,486	1,268	325	16	357	307	81
25,000 and over .....	101	4,273	3,361	1,476	22	924	735	242
TOTAL .....	91,719	308,839	128,879	19,892	6,129	23,178	12,873	2,413
Non-Taxable								
Under \$ 1,000 .....	14,206	10,905			36,705	842		
\$ 1,000 to 2,000 .....	44,124	63,128			1,167	1,636		
2,000 to 3,000 .....	10,571	25,220			251	616		
3,000 and over .....	560	2,208			118	411		
TOTAL .....	69,461	101,461			38,241	3,505		
GRAND TOTAL								
	Number	Total Income	Taxable Income	Total Tax				
Taxable								
Under \$ 2,000 .....	695,135	\$ 1,049,064	\$ 285,897	\$ 38,487				
\$ 2,000 to 3,000 .....	932,921	2,352,625	1,041,519	142,701				
3,000 to 4,000 .....	999,015	3,496,203	1,707,472	247,435				
4,000 to 5,000 .....	945,585	4,247,417	2,198,301	333,441				
5,000 to 6,000 .....	773,822	4,236,757	2,337,348	366,904				
6,000 to 7,000 .....	507,236	3,278,758	1,940,707	313,439				
7,000 to 8,000 .....	297,394	2,218,665	1,392,008	228,098				
8,000 to 9,000 .....	173,865	1,472,800	970,761	162,735				
9,000 to 10,000 .....	107,798	1,022,184	699,781	119,702				
10,000 to 15,000 .....	191,656	2,273,879	1,665,635	306,299				
15,000 to 20,000 .....	50,740	871,776	686,448	146,985				
20,000 to 25,000 .....	21,504	481,222	392,356	96,728				
25,000 and over .....	32,271	1,340,492	1,165,565	376,387				
TOTAL .....	5,728,942	28,341,841	16,483,799	2,879,342				
Non-Taxable								
Under \$ 1,000 .....	782,506	358,596						
\$ 1,000 to 2,000 .....	364,276	507,726						
2,000 to 3,000 .....	193,250	471,204						
3,000 and over .....	94,186	369,479						
TOTAL .....	1,434,218	1,707,004						

TABLE 14

*Distribution of Gross and Net Income by Province*

1965 TAXATION YEAR

(All money figures in thousands of dollars)

	NEWFOUNDLAND		PRINCE EDWARD ISLAND	
	Gross	Net	Gross	Net
	\$	\$	\$	\$
NOTE: Distribution of Gross and Net Income—Provinces and Canada—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns.				
Where the return is for a partner in a business or other type of enterprise, the partners' percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table.				
In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance as specified in the Capital Cost Allowance schedule attached to the T1 General Guide under the heading "Capital Cost Allowance for 1965", column 7, and, for farmers or fishermen, the total of the entries in column 7 of the separate schedule, has been accumulated and shown for each province in this table.				
The Capital Cost Allowance attributed to a partner is the total of the partners' claim in wholly owned assets, plus his share in the claim of the partnership.				
Both taxable and non-taxable returns are included in this table.				
Business Income—				
Forestry.....	5,953	616	25	
Manufacturing.....	1,796	313	3,005	320
Construction.....	8,946	1,347	3,104	492
Public Utilities.....	10,155	2,031	2,773	621
Wholesale Trade.....	21,121	1,314	11,165	655
Retail Trade.....	88,902	6,662	29,728	2,266
Finance.....	541	240	155	85
Service.....	14,926	2,459	4,781	882
Unclassified.....	1,315	167	1,249	187
Total—All Business Types...	153,657	15,148	55,986	5,515
Professional Income.....	10,553	6,661	3,780	2,231
Commission Income.....	4,723	3,266	1,352	961
Farm or Fishing Income.....	4,357	878	21,516	4,287
Rental Income.....	5,103	821	2,206	194
Total All Types.....	178,392	26,774	84,840	13,188
Capital Cost Allowance.....	10,745		4,689	
	MANITOBA		SASKATCHEWAN	
	Gross	Net	Gross	Net
	\$	\$	\$	\$
Business Income—				
Forestry.....	860	75	108	7
Manufacturing.....	15,233	2,420	6,945	1,356
Construction.....	43,245	8,025	55,072	8,800
Public Utilities.....	27,405	4,962	24,614	4,564
Wholesale Trade.....	52,032	4,353	32,474	2,768
Retail Trade.....	273,803	18,995	371,595	24,736
Finance.....	5,157	1,786	5,698	1,868
Service.....	61,114	10,300	74,494	12,009
Unclassified.....	7,656	1,383	10,918	1,986
Total—All Business Types...	486,505	52,299	581,918	58,096
Professional Income.....	64,891	32,282	49,636	27,249
Commission Income.....	28,960	20,007	21,337	14,230
Farm or Fishing Income.....	245,084	58,475	746,491	266,924
Rental Income.....	33,750	3,757	27,194	6,690
Total All Types.....	859,190	166,821	1,426,576	373,189
Capital Cost Allowance.....	78,144		178,403	



TABLE 14

*Distribution of Gross and Net Income by Province*1965 TAXATION YEAR  
(All money figures in thousands of dollars)

## NOVA SCOTIA

## NEW BRUNSWICK

## QUEBEC

## ONTARIO

Gross	Net	Gross	Net	Gross	Net	Gross	Net
\$	\$	\$	\$	\$	\$	\$	\$
5,921	726	12,225	1,121	41,525	3,196	21,030	2,367
9,038	1,209	14,646	853	217,766	20,186	221,799	30,023
23,139	3,487	21,093	2,484	380,409	43,553	532,163	88,034
17,083	3,799	14,686	2,809	151,235	26,915	184,102	34,615
23,007	1,955	28,457	1,639	334,218	19,209	337,967	24,106
179,552	13,729	147,397	9,671	2,172,518	147,901	2,251,327	178,860
3,034	950	2,219	660	60,345	17,566	124,335	36,882
35,336	6,405	27,667	4,514	522,400	74,667	617,056	110,666
3,844	610	3,022	403	44,193	4,659	88,006	9,521
299,954	32,870	271,412	24,154	3,924,609	357,851	4,377,784	515,074
32,733	18,302	22,580	12,520	405,171	206,429	617,374	330,259
14,603	9,938	12,404	7,999	226,951	147,994	295,960	206,657
44,536	11,093	30,563	5,626	118,056	18,345	933,539	129,640
24,014	2,791	14,087	1,100	407,016	47,946	347,765	55,199
415,840	74,993	351,046	51,399	5,081,802	778,566	6,572,423	1,236,830

25,178

19,756

269,203

402,654

## ALBERTA

## BRITISH COLUMBIA

## YUKON AND N.W.T.

CANADA  
(Including Non-Residents)

Gross	Net	Gross	Net	Gross	Net	Gross	Net
\$	\$	\$	\$	\$	\$	\$	\$
4,619	775	37,959	8,282	70	25	130,305	17,200
21,114	3,234	31,975	5,390	109	12	545,155	65,455
77,415	14,528	134,605	23,468	1,430	225	1,280,844	194,455
55,115	11,955	47,585	10,971	813	173	535,662	103,562
71,218	4,849	49,229	6,493	301	33	968,710	67,756
387,640	28,775	417,039	39,040	3,515	295	6,325,810	471,135
10,704	3,519	14,347	3,729	71	30	237,190	68,289
78,388	16,772	138,503	30,944	3,884	401	1,587,153	271,297
16,150	2,742	22,499	2,650	467	33	210,050	20,195
722,364	87,149	893,741	130,967	10,659	1,227	11,820,879	1,279,345
103,976	52,789	155,076	81,812	944	489	1,472,036	773,224
46,508	31,898	71,324	52,198	140	83	725,001	495,742
627,895	127,774	184,819	36,971	164	16	2,961,955	660,756
55,424	5,486	90,593	11,616	862	92	1,026,735	138,154
1,556,168	305,096	1,395,552	313,564	12,769	1,906	18,006,606	3,347,220

170,169

108,580

1,081

1,272,825



## **Historical Tables of Individual Statistics**



## HISTORICAL TABLE 1

*Yearly Record of Returns Filed*

TAXATION YEARS 1946-1965

Taxation Year	TAXABLE RETURNS					Number of Non-Taxable Returns	Total Number of Returns Filed	Personal Income (1)
	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax			
		(\$000)	(\$000)	(\$000)	(\$000)			(Millions)
1946	2,353,122	4,810,396	( <sup>2</sup> )	( <sup>2</sup> )	647,711	808,910	3,162,032	9,719
1947	2,366,456	5,580,958	3,053,171	2,527,787	622,327	1,162,320	3,528,776	10,375
1948	2,689,930	6,760,770	3,575,519	3,185,251	647,712	972,100	3,662,030	11,901
1949	2,231,970	6,431,266	3,785,135	2,646,131	500,989	1,522,790	3,754,760	12,638
1950	2,374,240	7,032,803	4,065,932	2,966,871	574,936	1,491,920	3,866,160	13,428
1951	2,777,950	8,747,550	4,880,014	3,867,536	812,067	1,324,220	4,102,170	15,824
1952	3,125,100	10,274,033	5,572,695	4,701,338	1,071,783	1,270,610	4,395,710	17,395
1953	3,389,530	11,466,721	6,069,615	5,397,106	1,147,262	1,292,890	4,682,420	18,336
1954	3,410,160	11,706,905	6,171,164	5,535,741	1,097,392	1,393,250	4,803,410	18,421
1955	3,558,650	12,581,598	6,476,665	6,104,933	1,148,755	1,365,050	4,923,700	19,738
1956	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,282,575	5,190,751	21,885
1957	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,402,506	5,478,971	23,191
1958	4,048,252	16,225,364	8,081,658	8,143,706	1,383,326	1,482,244	5,530,496	24,675
1959	4,242,490	17,448,289	8,494,140	8,954,149	1,580,041	1,445,035	5,687,525	26,036
1960	4,389,766	18,578,218	8,851,287	9,726,931	1,783,598	1,460,845	5,850,611	27,435
1961	4,507,767	19,601,582	9,178,564	10,423,018	1,910,278	1,456,616	5,964,383	28,522
1962	4,681,227	20,764,226	9,656,381	11,107,845	2,021,762	1,456,000	6,137,227	30,972
1963	4,927,373	22,421,607	10,201,310	12,220,297	2,243,042	1,423,570	6,350,943	32,934
1964	5,301,219	25,173,953	11,002,136	14,171,817	2,719,201	1,418,373	6,719,592	35,153
1965	5,728,942	28,341,841	11,865,142	16,483,799( <sup>3</sup> )	2,879,342	1,434,218	7,163,160	38,902

(1) Source: Dominion Bureau of Statistics Revised Figures. Personal income is the sum of current receipts of income of persons as shown in the National Accounts including wages and salaries, net unincorporated business and farm income, interest, dividends and net rental income and transfer payments from government such as family allowances and unemployment insurance benefits.

(2) Not available.

(3) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances.

*Yearly Distribution of Taxable Returns by Income*

TAXATION YEARS 1946-1965

Taxation Year	Under \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 and over	Total Number of Taxpayers
1946	1,566,650	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122
1947	1,238,560	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456
1948	1,196,500	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930
1949	745,520	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970
1950	747,060	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	732,910	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	736,680	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	756,430	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	740,040	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	730,490	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	748,969	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176
1957	708,119	975,834	1,052,061	640,005	600,276	86,843	13,327	4,076,465
1958	650,257	893,868	1,016,281	695,875	676,240	100,612	15,119	4,048,252
1959	662,240	886,585	1,012,718	756,219	797,271	111,169	16,288	4,242,490
1960	653,920	876,235	998,741	805,264	913,885	124,032	17,689	4,389,766
1961	642,841	876,115	976,212	836,780	1,015,124	141,363	19,332	4,507,767
1962	623,971	874,307	968,851	859,289	1,173,963	160,128	20,718	4,681,227
1963	674,218	896,573	961,440	883,770	1,306,679	182,082	22,611	4,927,373
1964	673,474	909,264	984,254	929,584	1,562,635	214,184	27,824	5,301,219
1965	695,135	932,921	999,015	945,585	1,860,115	263,900	32,271	5,728,942





**Description of Items,  
Rate Schedule  
and 1965 Forms**



## *Description of Items and*

### *1965 Rate Schedule*

**Statistical Sample and Coverage**—An analysis of 1965 Individual Income Tax returns is presented in Tables 1 to 14. The statistics have been compiled from a sample of such returns. Several different sampling ratios and limits were used, based on Net Income, that is, total income less deductions for registered pension plan, registered retirement savings plan premiums, union and professional dues, other allowable expenses, and alimony and separation allowance paid.

For T1 Short returns reporting Net Income of \$20,000 or more, 100% were included in the sample. Below these limits, in the case of taxable T1 Shorts in the cities of Montreal, Toronto and Vancouver, 1% were selected for analysis; in the cities of Quebec, Ottawa, Hamilton, Winnipeg, Calgary, Edmonton, 2%; in all other places, 5% except in the Districts of Charlottetown and Whitehorse, 10% and residents of the North West Territories, 100%. In the case of non-taxable T1 Shorts below the \$20,000 net income limit, 1% were selected in the Districts of Quebec, Montreal, Ottawa, Toronto, Winnipeg, and Vancouver; 2% in Newfoundland, Halifax, Saint John, Sherbrooke, Hamilton, Kitchener, London, Sudbury, Calgary, Edmonton, and 5% in all others except Charlottetown and Whitehorse 10%, North West Territories, 100%. For T1 Generals, all returns with net incomes in excess of \$7,000 were included in Newfoundland, Charlottetown, Sydney, Rouyn, Whitehorse and for residents of the North West Territories; for Montreal and Toronto above \$15,000, and above \$10,000 in all other districts. Below these limits, 100% were selected in Whitehorse, and for the North West Territories, 20% in Newfoundland, Charlottetown, Halifax, Sydney and Saint John; and in all other districts 5%. In addition some additional T1 General returns were included on a 100% basis regardless of District.

In the aggregate, the total number of returns analyzed was about 6% of the total number filed to December 1, 1966.

Returns filed after December 1, 1966 were omitted in order to make these data available at an early date, with the result that the statistical coverage falls short of being complete by an estimated margin of less than 1%. The sampling technique speeds up the analysis of the large volume of returns and is believed to be accurate in overall results, and while the same degree of accuracy cannot be expected in very detailed analysis as in the larger groups, heavier sampling ratios in sparse areas and classifications attempt to strengthen these groups.

Members of armed forces whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source and hence are excluded from these statistics.

Returns for estates with accumulated income in the hands of the trustee are excluded. There are about 6,000 such T3 returns which are omitted from analysis.

**Source of Information**—The statistical analysis of 1965 T1 returns was conducted at the Taxation Data Centre. At the Taxation Data Centre the basic information punched on the original assessment cards for the selected sample was supplemented by certain additional items which were transcribed by statistical clerks and punched and later associated with the basic information. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these statistics. The tables were prepared and printed by a computer at the Data Centre. The source of the various statistical items is given below.

All forms referred to are for the 1965 taxation year. Two types of individual tax return forms were in use. The T1 Short form was for use by all individuals except those with income or claims of a type for which a T1 General was required as outlined below. The T1 General was the form prescribed for use by all individuals in business as proprietors or partners; farmers and fishermen; those receiving professional fees, commissions or rents; individuals with investment income in excess of \$2,500 and those claiming foreign tax credits or capital cost allowance.

**Number of Returns (Item 1)**—This refers to the combined number of T1 General and T1 Short Form returns filed for the taxation or calendar year 1965. Final date for filing without penalty was April 30, 1966. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax is assessed; otherwise a return is "non-taxable".

**Wages and Salaries (Item 2)**—The amount reported under this heading is the wage or salary income together with taxable allowances, taxable benefits, tips, gratuities, casual earnings, and directors fees. Taxable pension income is also included and amounts allocated to an employee under an employees profit sharing plan, except those designated as "Dividends from Taxable Canadian Corporations". The required information is shown under "Salaries, Wages, Bonuses, Pensions", "Taxable Allowances", "Taxable Benefits", "Tips, Gratuities, Casual Earnings", on the T1 Short Form, and on the T1 General the totals of the amounts shown on page 2 under the general heading "Income from Employment" opposite codes 10 and 11.

**Business Income (Item 3)**—The net business income is found on page 2 of the T1 General opposite code 20. The figure is net except in Table 14 where the gross is also shown.

**Professional Income (Item 4)**—This is the total of amounts shown on page 2 of the T1 General opposite code 21. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as "wages and salaries" under item 2. The main sources of professional income may be ascertained by examination of the professional occupations



in Table 3. Professional income is shown net except in Table 14 where the gross is also shown.

**Commission Income (Item 5)**—The information for this item has been picked up from code 14 on page 2 of the T1 General. Commission income is shown on a net basis, that is, after the deduction of travelling or other expenses except in Table 14 where gross commission is also shown. Sales representatives or agents in business on their own account should report business income and are classified as Business Proprietors and their income as Business Income.

**Farm or Fishing Income (Item 6)**—The net farm income is found under the heading “Farming Income” on page 2 of the T1 General, opposite code 22 and the net fishing income under the heading “Fishing Income” on page 2 of the T1 General, opposite code 23. Gross farm or fishing income is shown in Table 14.

**Old Age Pension Income (Item 7)**—This item has been compiled from the amounts declared as “Old Age Security Pension” on the T1 Short Form, and under the same heading on page 2 of the T1 General opposite the Code 26. U.S. Social Security payments, or provincial pension supplements are not included here.

**Alimony Received (Item 8)**—This includes any amounts thus specified on the T1 Short, and any amounts under the heading “Alimony or Separation Allowance Received” opposite the code 27 on page 2 of the T1 General are shown here.

**Gross Dividends (Item 9)**—Any amounts shown as “Dividends from Taxable Canadian corporations” and any amounts specified as dividends under the heading of “Other Income” on the T1 Short, and the total of Gross Dividends from Taxable Canadian Corporations, plus the gross dividends from Other Canadian Corporations, on page 4 of the T1 General. These are before deductions are made for depletion and carrying charges.

Included are amounts designated as “Dividends from Taxable Canadian corporations” which form part of the income allocated under an employees’ profit sharing plan, or received from an estate or a Personal Corporation.

**Bond and Bank Interest (Item 10)**—This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 4 of the T1 General and on the T1 Short. Interest reported on the T1 Short is entered under this heading unless otherwise specified. Interest on “mortgages, notes, and other securities” is treated as mortgage interest.

**Rental Income (Item 11)**—This is the total of amounts of net rental income reported under the heading “Rental Income” on page 2 of the T1 General, opposite the code 24. The gross is also shown in Table 14.

**Annuity Income (Item 12)**—Only the taxable portion of annuity income as specified under Investment Income on page 4 of the T1 General is tabulated. Some annuities are wholly tax exempt and all others are exempt as to the capital element therein. Amounts identified as annuity income under Other Income on the T1 Short are included.

**Estate Income (Item 13)**—This includes any amounts reported, whether paid or accrued, on page 4 of the T1 General, as “Estates and Trusts” under “Investment Income”, and any amounts specified under the “Other Income” area on the T1 Short. This does not include any portion of estate income consisting of “Dividends from Taxable Canadian Corporations”.

**Mortgage Interest (Item 14)**—Mortgage interest is reported on page 4 of the T1 General under “Investment Income”, sub heading “Other Interest” and includes any amounts shown opposite “Mortgages, Notes and Other Securities”. Amounts specified as mortgage interest on the T1 Short are also included.

**Other Canadian Investment Income (Item 15)**—This includes amounts of Investment Income on page 4 of the T1 General shown as “Royalties” and “All other Canadian Investment Income”. This will include income from a Personal Corporation except for any portion segregated as “dividends from taxable Canadian corporations.”

**Foreign Investment Income (Item 16)**—This is the total of amounts under the sub heading of this name under the general heading “Investment Income” on page 4 of the T1 General. Any carrying charges that have been deducted are added back.

**Miscellaneous Income (Item 17)**—This includes any amounts on the T1 General shown on page 2 as “Other Income” under “Income from Investments and Other Sources” and any amounts on the T1 Short as royalties or miscellaneous fees and any entries under “Other Income” except dividends, annuity or estate income.

**Personal Exemptions (Item 19)**—This is the “Total Personal Exemptions” claimed on page 2 of the T1 General and on the front page of the T1 Short. It includes the marital exemption, the exemptions for age and for dependants, and also the \$500 allowance for blind persons or for persons confined to bed or wheel chair.

**Pension Contributions (Item 20)**—This shows the amount deducted from wages and salaries in respect of contributions to a registered pensions plan. This amount is designated as “registered pension plan contributions” on both the T1 Short and the T1 General.

**Retirement Savings Premiums (Item 21)**—This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is

designated as "Registered retirement savings plan premiums" on both the T1 Short and the T1 General.

**Standard Deductions (Item 22)**—The Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations and medical expenses. This item includes the amount claimed under this heading on the T1 Short or T1 General.

**Medical Claims (Item 23)**—Where a claim under "B" includes a claim for "Medical Expense" the actual claim under the heading "Allowable Portion of Medical Expense" on both the T1 Short and the T1 General is reported here. This represents the total medical receipts after the 3% of net income has been deducted.

**Charitable Donations (Item 24)**—This is the total of the allowable claims for "Charitable Donations" under "B" of the T1 Short or T1 General. Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts.

**Union Dues (Item 25)**—This includes claims made under the heading "Annual union, professional or like dues paid to" on the T1 Short and on the T1 General. On the T1 General the amount is shown opposite code 31.

**Alimony Paid (Item 26)**—This is the total of deductions claimed on the T1 Short and on the T1 General under the heading "Alimony or separation allowance paid to". Family court payments are included. On the T1 General the amounts are shown opposite code 32.

**Other Deductions (Item 27)**—The amounts shown under this heading on the T1 Short are shown here and include tuition fees for students, transport employees expenses, and depletion on mining or oil well dividends. On the T1 General amounts shown on page 2 as "Allowable expenses if any," "Business losses of prior years" and on page 4, total deductions from dividends from taxable Canadian corporations, and also "Deductions not claimed above" are included, also any carrying charges deducted from foreign or other Canadian investment income.

**Taxable Income Assessed (Item 29)**—This is the amount taxable after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income. It should be noted that certain items of income, for example Family Allowances, Youth Allowances, Unemployment Insurance Benefits, Workmen's Compensation Payments and War Disability Pension are not required to be reported and are not included in income. Lump sum pension payments under Section 36 may not be considered income and may not be shown as taxable income assessed, although a tax may nevertheless be assessed.

**Federal Income Tax Payable (Item 30)**—This figure is the amount of Federal Income Tax Payable as computed by the

Department. This is after deductions have been made for the Dividend Tax Credit of 20%, for the Federal Tax Abatement of 21% (or 44% for Quebec), the 1965 Tax Reduction, Foreign Tax Credits, and excludes the Old Age Security Tax of 4% or \$120 whichever is less.

**Provincial Tax Payable (Item 31)**—This is the amount of Provincial Tax Payable as shown on the Assessment Notice. Persons resident on the 31st December, 1965, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Residents of the Territories are not liable for Provincial Income Tax on income earned in the Territories, nor for the abatement of Federal tax. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province, even if the province of residence is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The Province of Quebec collects its own income tax. The amounts shown as Provincial Tax Payable are after any deductions have been made for foreign tax credits.

**Old Age Security Tax Payable (Item 32)**—The amount of Old Age Security Tax as computed is shown here.

**Total Tax Payable (Item 33)**—This is the total of the amounts of Federal Tax Payable, Provincial Tax Payable, and Old Age Security Tax Payable.

**Basic Tax (Item 34)**—This is the amount of the Basic Tax as calculated on Page 1 of the T1 Short and on Page 4 of the T1 General. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less dividend tax credit. It is before deductions have been made for abatements for provincial taxes and for the 1965 tax reduction.

**Foreign Tax Credit (Item 35)**—This is the amount deducted from the total tax on account of allowable foreign tax credits.

**Dividend Tax Credit (Item 36)**—This is the amount computed as the allowable dividend tax credit.

### *The 1965 Rate Structure:*

The gross rates of federal income tax remained the same in 1965 as in 1964. The "Basic Tax" computed at these gross rates after taking tax adjustments and dividend tax credits into account was reduced or abated in 1965 by 21 per cent for all provinces other than Quebec and by 44 per cent for Quebec. This compares with an abatement of 18 per cent for all provinces in 1964. In addition, a 1965 tax reduction took the form of an additional abatement amounting to \$300 or 5% of "Basic Tax", whichever was less.

The Federal-Provincial Fiscal Arrangements Act continued in effect for 1965. This enabled the province to enter directly into the individual income tax field to the extent of



21% of the federal tax through the federal tax administration without increasing the total burden. For those provinces which made agreements under the Federal Provincial Fiscal Arrangements Act, and on whose behalf the Federal Government agreed to collect the Provincial Income Tax, a Provincial Income Tax of 21% of the federal tax was levied. The province of Manitoba levied an additional 5% and Saskatchewan levied an additional 6%. No provincial income tax was collected by the Federal Government on behalf of the Province of Quebec which continued its own collection system.

The exemptions from income in respect of marital status remained the same as in effect for 1964. The exemption for dependants was \$300 for children eligible for family allowances, and \$550 for children not eligible for family allowances. Exemptions in effect for 1965 are outlined below, followed by a table of the rates of income tax on income in excess of personal exemptions.

Persons taxed as single—\$1000.

Persons taxed as married—\$2000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1250 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$300.

Children not eligible for family allowances—\$550.

Other dependants—the amount spent in support up to a maximum of \$300 and \$550 depending upon the family allowance status of the dependant.

## *Gross Rate of Federal Income Tax—1965*

(Excluding Old Age Security Tax  
before Total Abatement)

Taxable Income	Tax	
\$ 1,000 or less	11%	
1,000	\$ 110 + 14%	on next \$ 1,000
2,000	250 + 17%	on next 1,000
3,000	420 + 19%	on next 1,000
4,000	610 + 22%	on next 2,000
6,000	1,050 + 26%	on next 2,000
8,000	1,570 + 30%	on next 2,000
10,000	2,170 + 35%	on next 2,000
12,000	2,870 + 40%	on next 3,000
15,000	4,070 + 45%	on next 10,000
25,000	8,570 + 50%	on next 15,000
40,000	16,070 + 55%	on next 20,000
60,000	27,070 + 60%	on next 30,000
90,000	45,070 + 65%	on next 35,000
125,000	67,820 + 70%	on next 100,000
225,000	137,820 + 75%	on next 175,000
400,000	269,070 + 80%	on remainder

A surtax of 4% is levied on foreign investment income in excess of \$2,400 or of the amount of the personal exemptions, whichever is the greater.



# Facsimiles of 1965 Individual Income Tax Return Forms

(T1 SHORT)

T1 SHORT  
1965



CANADA

## Individual Income Tax Return

ONE SIGNED RETURN together with payment of balance of tax, if any, is to be mailed not later than 30th APRIL, 1966, to the  
TAXATION DATA CENTRE, P.O. BOX 456, OTTAWA 2, ONT.

FAMILY OR LAST NAME (Print) Mr. _____ Mrs. _____ Miss _____	
USUAL FIRST NAME AND INITIALS (Print) _____	
PRESENT ADDRESS (Print) _____ (Number and Street, or P.O. Box No. or R.R. No.) _____ (City, Postal Zone, and Province)	
IS THIS YOUR FIRST INCOME TAX RETURN? YES <input type="checkbox"/> NO <input type="checkbox"/> IF "NO"—STATE YEAR FOR WHICH LAST RETURN FILED: 19____ NAME ON LAST RETURN: SAME AS ABOVE <input type="checkbox"/> OR ADDRESS ON LAST RETURN: SAME AS ABOVE <input type="checkbox"/> OR	

SOCIAL INSURANCE NUMBER (As on your Social Insurance Number Card) _____	DATE OF BIRTH (Day) (Month) (Year) _____
PROVINCE OF RESIDENCE ON 31st DECEMBER, 1965 WAS: _____	
AS AT 31st DECEMBER, 1965, I WAS: 1 <input type="checkbox"/> MARRIED TO— (Christian or First Names of Wife (Husband)) 2 <input type="checkbox"/> A WIDOW(ER) 3 <input type="checkbox"/> DIVORCED 4 <input type="checkbox"/> SEPARATED 5 <input type="checkbox"/> SINGLE WHOSE ADDRESS IS: SAME AS MINE <input type="checkbox"/> OR	
IF YOU DID NOT RESIDE IN CANADA FOR 12 MONTHS IN 1965, GIVE DATE OF ENTRY _____ OR DEPARTURE _____ (Immigrants and Emigrants—See Guide-Item 12)	
TYPE OF WORK OR POSITION IN 1965 _____ NAME OF PRESENT EMPLOYER _____	

### Income

SALARIES, WAGES, BONUSES, PENSIONS (Before Income Tax or Pension Deductions)	ATTACH COPY 1 OF T4 SLIPS TO PAGE 2 OF RETURN
NAMES OF ALL EMPLOYERS IN 1965	Number of Months Employed
_____	_____
_____	_____
_____	_____

Explain if the total months employed is less than 12

Taxable allowances received from employer	- - - - -	_____
Taxable benefits received from employer	- - - - -	_____
Tips, gratuities, casual earnings	- - - - -	_____
Old Age Security Pension	- - - - -	_____
Dividends from taxable Canadian corporations (attach list)	- - - - -	_____
Interest (attach list)	- - - - -	_____
Alimony or separation allowance received	- - - - -	_____
Other income (specify)	- - - - -	_____

TOTAL \$ \_\_\_\_\_

### Deductions

Registered pension plan contributions	- \$ _____
Registered retirement savings plan	- \$ _____
premiums—Attach Receipts	- - - - -
Annual union, professional or like dues	- \$ _____
paid to	- \$ _____
Alimony or separation allowance paid to	- \$ _____
(Name and Address)	_____
Other deductions	- \$ _____
(See Guide-Items 7 and 8 and specify)	_____
Total of above deductions	- \$ _____

DEDUCT:	NET INCOME \$ _____
Total Personal Exemptions (Complete Page 2)	- \$ _____
Medical Expenses and Donations	- \$ _____
(See Guide-Item 9)	_____
Claim either A or B below (not both)	- \$ _____
A—Standard Deduction of \$100 (no receipts required)	- \$ _____
B—Total of Allowable Amounts Below	- \$ _____

Medical Expenses—Attach List and Receipts	
Total medical receipts	- \$ (1) _____
Less 3% of "NET INCOME"	- \$ _____
Allowable portion of expenses	- \$ _____
Charitable Donations—Attach Receipts	- \$ (2) _____
TOTAL	\$ _____

TAXABLE INCOME \$ \_\_\_\_\_

### Calculation of Tax

SEE PAGE 3 OF THE GUIDE

DETAILED METHOD If you use the detailed method, start on the first line.	TAX TABLE METHOD If you use the tax table method, follow the arrow
FEDERAL Income Tax on taxable income— (See Guide-Item 19) - - - - - \$ _____	
Add: Tax Adjustments—(See Guide-Item 20— and specify) _____ (7) _____	
TOTAL INCOME TAX \$ _____	
Less: Dividend Tax Credit—(See Guide-Item 21) (8) \$ _____ Amount of Credit (Amount of Net Dividends) BASIC TAX \$ _____	
Less: Federal Abatements—(See Guide-Item 22) (A) For Provincial Taxes \$ _____ (B) 1965 Tax Reduction _____	
FEDERAL INCOME TAX \$ _____	
Add: Old Age Security Tax—4% of "TAXABLE INCOME" or \$120, whichever is less - - - - - \$ _____	
FEDERAL TAX PAYABLE \$ _____	
Add: PROVINCIAL Tax Payable for pro- vince of residence on 31st December, 1965, if other than Quebec—(See Guide- Item 18 or 24) _____	
TOTAL TAX PAYABLE \$ _____	
Less: Tax deducted per T4 slips \$ _____ Tax paid by instalments - - - - - \$ _____	
BALANCE—If balance is \$1.00 or more, enter in proper space below. (Amounts under \$1.00 are neither charged nor refunded) - - - - - \$ _____	
PAYMENT ATTACHED*	BALANCE UNPAID†
_____	_____
	OR
_____	_____
	REFUND CLAIMED
_____	_____

\* Attach cheque (exchange not required) or money order made payable to the Receiver General of Canada. Do not mail cash.  
 † Any unpaid balance of tax is due not later than 30th April, 1966.

I HEREBY CERTIFY that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

SIGN  
HERE

Date \_\_\_\_\_ 19\_\_\_\_ Telephone \_\_\_\_\_  
 It is a serious offence to make a false Income Tax Return

Form authorized and prescribed by the Minister of National Revenue

PAGE 2 MUST ALSO  
BE COMPLETED (3) (4) (5) (6)

**Facsimiles of 1965 Individual Income Tax Return Forms**  
(T1 SHORT)

PAGE 2

*Claim for Personal Exemptions*

ALL SPECIFIED DETAILS MUST BE PROVIDED FOR EACH EXEMPTION CLAIMED

- If this is wife's return, read "husband" for "wife".
- Income of your wife or dependants includes Old Age Security Pension or Assistance.
- No claim may be made for a child or other dependant whose income in 1965 was over \$950, except as noted below.\*
- If you are claiming dependants who did not reside in Canada, complete and attach form T1E-NR, which is obtainable at any District Taxation Office.

BASIC EXEMPTION - - - - - CLAIM \$1000 \$.....

AGE EXEMPTION: If you were born in 1900 or earlier - - - - - CLAIM \$500 .....

MARRIED OR EQUIVALENT EXEMPTION ——— If applicable, check ☒ and claim ONLY ONE of these six items

Married on or before 31st December, 1965 and

- ☐ Supported in 1965 wife whose income in that year, while married, was NOT OVER \$250 - - - - - CLAIM \$1000
- ☐ Supported in 1965 wife whose income in that year, while married, was OVER \$250 but not over \$1250 - - - - - \$ 1 2 5 0

NOTE: If your wife's income while married was over \$1,250 in 1965, you may not claim either the married exemption above or the equivalent exemption below. less wife's income \$..... CLAIM \$.....

Single, Divorced, Separated or Widow(er) in 1965 and

- ☐ Supported a wholly dependent child under age 21 or any age if infirm or in full-time attendance at a school or university. Complete "DETAILS OF DEPENDANT" space† and CLAIM \$1000
- ☐ Supported a wholly dependent person related by blood, marriage or adoption and living in a dwelling maintained by you. Complete "DETAILS OF DEPENDANT" space† and CLAIM \$1000
- ☐ Supported, jointly with one or more other persons, in a dwelling maintained by you and such persons, a wholly dependent relative. (You may claim here ONLY if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) - - - - - Complete "DETAILS OF DEPENDANT" space† and CLAIM \$1000 Also, state the name and address of each other person who contributed to support—
- ☐ An unmarried minister or clergyman in charge of a diocese, parish or congregation in 1965 who maintained a dwelling and employed therein a full-time servant - - - - - CLAIM \$1000

† DETAILS OF DEPENDANT { Name..... Address.....  
Income in 1965 \$..... Relationship to you.....  
If a child, state age and, if over 21, state school attended or whether infirm.....

EXEMPTION FOR WHOLLY DEPENDENT CHILDREN ———

A child includes a son, daughter, grandchild, niece or nephew under age 21 or any age if in full-time attendance at a school or university or if infirm, but not a child whose income was over \$950, except as noted below.\* In the case of a niece or nephew, claim only if in 1965 the mother was a widow or was separated or divorced and not receiving alimony or a like allowance for the maintenance of the niece or nephew or if the father was infirm, and the child was resident in Canada.

Provide details of children wholly dependent upon you in 1965 and claim \$300 for each child "qualified for Family Allowances" (generally, any child under 16—see Guide-Item 11) and \$550 for each child not so qualified. If any child under the age of 16 in December 1965 was not qualified for Family Allowances, state the reason.

Name of child (Attach list if space insufficient)	Relationship to you	Income in 1965	Age in 1965	If over 21 in 1965 state school attended or whether infirm
		\$		

If you have claimed an exemption of \$1000 on account of a wholly dependent child you MAY NOT claim for that child here unless you supported the child in a dwelling wherein you employed a full-time servant. If you did, state servant's name here.

EXEMPTION FOR OTHER DEPENDANTS ——— (A) PARENTS, GRANDPARENTS, BROTHERS OR SISTERS (including in-laws)  
(B) AUNTS OR UNCLES RESIDENT IN CANADA

Provide details below and claim actual amount spent in 1965 in support of each dependant (not exceeding the allowable maximum of \$300 if the dependant was qualified for Family Allowances or \$550 if the dependant was not so qualified). If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum of \$300 or \$550 mentioned above. No claim may be made here for (a) a dependant over age 21 who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed an exemption of \$1000.

Dependant's—	Date of Birth (Day) (Month) (Year)	Relationship to you	Income in 1965	Amount spent by you in support of dependant	If over 21, state whether infirm or state school attended in 1965
(1) Family or Last Name..... Christian or First Names..... Address.....			\$	\$	
(2) Family or Last Name..... Christian or First Names..... Address.....					

TOTAL PERSONAL EXEMPTIONS—ENTER ON PAGE 1 \$.....

\* If it is to your advantage, you may claim an exemption for a child or other dependant whose income in 1965 exceeded \$950 but the amount by which such income exceeded \$950 must then be added to your own tax as a Tax Adjustment on Page 1.



# Facsimiles of 1965 Individual Income Tax Return Forms

(T1 GENERAL)



CANADA

## Individual Income Tax Return

SEE T1 GENERAL GUIDE

T1 GENERAL  
1965

### FOR USE BY INDIVIDUALS:

In Business as Proprietors or Partners, including Farmers and Fishermen  
Receiving Professional Fees, Commissions or Rents  
With Investment Income over \$2,500  
Claiming Foreign Tax Credits or Capital Cost Allowance

ONE SIGNED RETURN together with payment of balance of tax, if any, is to be mailed not later than 30th April, 1966, to the TAXATION DATA CENTRE, P.O. BOX 456, OTTAWA 2, ONT.

FAMILY OR LAST NAME (Print) Mr. _____ Mrs. _____ Miss _____	
USUAL FIRST NAME AND INITIALS (Print) _____	
PRESENT ADDRESS (Print) _____ (Number and Street, or P.O. Box No. or R.R. No.) _____ (City, Postal Zone, and Province)	
MAILING ADDRESS (if different from above) _____ _____ _____	
• IS THIS YOUR FIRST INCOME TAX RETURN? YES <input type="checkbox"/> NO <input type="checkbox"/> IF "NO"—STATE YEAR FOR WHICH LAST RETURN FILED: 19____ NAME ON LAST RETURN: SAME AS ABOVE <input type="checkbox"/> OR ADDRESS ON LAST RETURN: SAME AS ABOVE <input type="checkbox"/> OR	

• SOCIAL INSURANCE NUMBER _____ (As on your Social Insurance Number Card)	• DATE OF BIRTH _____ (Day) (Month) (Year)
• PROVINCE OF RESIDENCE ON 31st DECEMBER, 1965 WAS: _____	
• IF IN BUSINESS IN 1965, STATE PROVINCE IN WHICH IT WAS LOCATED: _____	
• AS AT 31st DECEMBER, 1965, I WAS:	
1 <input type="checkbox"/> MARRIED TO → _____ (Christian or First Names of Wife (Husband))	WHOSE ADDRESS IS: SAME AS MINE <input type="checkbox"/> OR
2 <input type="checkbox"/> A WIDOW(ER)	
3 <input type="checkbox"/> DIVORCED	
4 <input type="checkbox"/> SEPARATED	
5 <input type="checkbox"/> SINGLE	
• IF YOU DID NOT RESIDE IN CANADA FOR 12 MONTHS IN 1965, GIVE DATE OF ENTRY _____ OR DEPARTURE _____ (Immigrants and Emigrants—Refer to the T1 General Guide-Item 10)	
IF EMPLOYED, STATE: TYPE OF WORK OR POSITION IN 1965 _____ NAME OF PRESENT EMPLOYER _____	

IF IN BUSINESS OR A PROFESSION, STATE: TYPE OF BUSINESS OR PROFESSION _____ NAME OF FIRM _____ BUSINESS ADDRESS _____ NAMES OF PARTNERS, IF ANY _____ AND IF FARMING, STATE: LOCATION OF FARM _____ TOTAL ACREAGE _____ CULTIVATED ACREAGE _____	
<b>GIFT TAX</b> Did you transfer any property, securities or cash of a value in excess of \$1,000 to any person in 1965? _____ If "Yes", what was the total value of such gifts? \$_____ (Yes, No) If the total value of such gifts exceeded \$4,000, complete and file a Gift Tax Return not later than 30th April, 1966. The form may be obtained from your District Taxation Office.	<b>INCOME FROM UNITED STATES</b> Did you receive income from sources within the United States for or on account of (a) Yourself? (Yes, No) (b) Any other person resident in Canada? (Yes, No) (c) Any other person not resident in Canada? (Yes, No) If (c) is answered "Yes", file Canadian form NR1 and United States Form 1042 not later than 15th March, 1966. These forms may be obtained from your District Taxation Office.

**PENALTY**—The penalty for failure to file this return by the due date is 5 per cent of tax unpaid at that date.

**INTEREST**—If income tax was not deducted at the source from at least three-quarters of your Net Income for 1965, you were required to make instalment payments of tax during that year. Late or insufficient instalments and unpaid taxes bear interest at 6 per cent per annum.

**FARMERS AND FISHERMEN**—If your chief source of income was farming or fishing you may, subject to certain conditions, pay a tax for 1965 calculated on your average income of five years. Included in the conditions is the requirement that you complete and file, on or before 30th April, 1966, form T1 General in respect of your 1965 income, and form T2011 "Election to Average Income". For full information see the "Farmer's and Fisherman's Guide", 1965 Edition, or enquire at your District Taxation Office.

DISTRICT TAXATION OFFICE—

### Certification

I HEREBY CERTIFY that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

SIGN  
HERE \_\_\_\_\_

DATE \_\_\_\_\_ 19\_\_\_\_ TELEPHONE \_\_\_\_\_  
IT IS A SERIOUS OFFENCE TO MAKE A FALSE INCOME TAX RETURN

The material on this form is condensed from the Income Tax Act and Regulations which contain the terms of the law on which your tax is determined. Form authorized and prescribed by the Minister of National Revenue.



2

*Summary of Income and Deductions*

## INCOME FROM EMPLOYMENT—Attach Copy 1 of T4 Slips

Salaries, Wages, Bonuses, Pensions, Taxable Allowances, Taxable Benefits, Director's Fees - - - - 10 \$.....

Other Income from Employment (including Tips, Gratuities, Casual Earnings, etc.) - - - - 11 .....

\$.....

Less: Allowable Expenses, if any (Specify)..... 12 .....

\$.....

Commissions from Employment—Gross 13 \$..... - - - - - Net 14 .....

(See instructions on page 3 concerning "Required Statements")

The GROSS income to be shown is the total commissions from employment.

The NET income will be that shown on the attached statements.

TOTAL \$.....

## INCOME FROM BUSINESS, PROFESSION, FARMING, FISHING, REAL ESTATE RENTALS

(See instructions on page 3 concerning "Required Statements")

The GROSS income to be shown is the total sales or revenue of the business or profession and, for real estate rentals, the total rents. In the case of partnerships, the gross figure to be shown is the total sales or revenue of the partnership.

The NET income will be that shown on the attached statements (if a partnership, show only your share).

In the case of a loss, such amount should be shown as a minus quantity.

Business Income - - - - Gross 15 \$..... - - - - - Net 20 \$.....

Professional Income - - - - Gross 16 \$..... - - - - - Net 21 .....

Farming Income - - - - Gross 17 \$..... - - - - - Net 22 .....

Fishing Income - - - - Gross 18 \$..... - - - - - Net 23 .....

Rental Income - - - - Gross 19 \$..... - - - - - Net 24 .....

## INCOME FROM INVESTMENTS AND OTHER SOURCES

Investment Income (See Page 4) - - - - - 25 .....

Old Age Security Pension - - - - - 26 .....

Alimony or Separation Allowance Received - - - - - 27 .....

Other Income (Specify)..... 28 .....

TOTAL INCOME \$.....

## DEDUCT:

Registered pension plan contributions - - - - - 29 \$.....

Registered retirement savings plan premiums (Attach official statement or receipts) - - 30 .....

Annual union, professional or like dues paid to..... 31 .....

(Name of Organization)

Alimony or separation allowance paid to..... 32 .....

(Name and Address)

TOTAL OF ABOVE DEDUCTIONS .....

NET INCOME \$.....

## DEDUCT:

TOTAL PERSONAL EXEMPTIONS (See Page 3) - - - - - 33 \$.....

BUSINESS LOSSES OF PRIOR YEARS (See TI General Guide - Item 6) - - - - - 34 .....

MEDICAL EXPENSES AND CHARITABLE DONATIONS (See TI General Guide - Item 7)

Claim either A or B below (not both) - - - - - .....

A—Standard Deduction of \$100 (no receipts required)

B—Total of Allowable Amounts Below.....

Total Medical Receipts—Attach List and Receipts - - - - - 35 \$.....

Less 3% of "NET INCOME" - - - - - .....

Allowable portion of medical expenses - - - - - \$.....

Charitable Donations—Attach Receipts (Maximum 10% of "Net Income") 36 .....

Total \$.....

TAXABLE INCOME \$.....

(Calculate tax on this amount on Page 4)

# Facsimiles of 1965 Individual Income Tax Return Forms

(TI GENERAL)

## Required Statements

3

(BLANK STATEMENTS WILL BE FOUND IN THE GUIDE)

### STATEMENT OF INCOME FROM BUSINESS, PROFESSION, COMMISSIONS, FARMING, FISHING

Persons engaged in a Professional Practice, Commission Salesmen and others (except Farmers and Fishermen) who are entitled to use and who are using the "cash" method of computing income, must attach one completed copy of the "Statement of Income and Expenses" provided in the TI General Guide or attach a statement in equivalent detail (including the "Adjustments to Income").

Farmers and Fishermen will use the Statement of Income and Expenses in the Farmer's and Fisherman's Guide.

Persons whose business includes the buying and selling of merchandise are not entitled to use the "cash" method of computing income. Such persons and others not using the "cash" method MUST ATTACH A PROFIT AND LOSS STATEMENT AND A BALANCE SHEET.

### STATEMENT OF REAL ESTATE RENTALS

Persons in receipt of rental income must attach one completed copy of the "Real Estate Rentals" statement provided in the TI General Guide or attach a statement in equivalent detail.

### CAPITAL COST ALLOWANCE SCHEDULE

Persons claiming capital cost allowance must attach one completed copy of the "Capital Cost Allowance" schedule provided in the TI General Guide or attach a schedule in equivalent detail.

## Claim for Personal Exemptions

ALL SPECIFIED DETAILS MUST BE PROVIDED FOR EACH EXEMPTION CLAIMED

• If this is wife's return, read "husband" for "wife".

• Income of your wife or dependants includes Old Age Security Pension or Assistance.

• No claim may be made for a child or other dependant whose income in 1965 was over \$950, except as noted below.\*

• If you are claiming dependants who did not reside in Canada, complete and attach form TIE-NR, which is obtainable at any District Taxation Office.

BASIC EXEMPTION - - - - - CLAIM \$1000 \$.....  
AGE EXEMPTION: If you were born in 1900 or earlier - - - - - CLAIM \$500 .....

MARRIED OR EQUIVALENT EXEMPTION—If applicable, check ☒ and claim ONLY ONE of these six items—

Married on or before 31st December, 1965 and

- ☐ Supported in 1965 wife whose income in that year, while married, was NOT OVER \$250 - - - - - CLAIM \$1000  
☐ Supported in 1965 wife whose income in that year, while married, was OVER \$250 but not over \$1250 - - - - - \$ 1 2 5 0

NOTE: If your wife's income while married was over \$1,250 in 1965, you may not claim either the married exemption above or the equivalent exemption below.

less wife's income \$.....

CLAIM \$.....

Single, Divorced, Separated or Widow(er) in 1965 and

- ☐ Supported a wholly dependent child under age 21 or any age if infirm or in full-time attendance at a school or university. Complete "DETAILS OF DEPENDANT" space† and CLAIM \$1000  
☐ Supported a wholly dependent person related by blood, marriage or adoption and living in a dwelling maintained by you. Complete "DETAILS OF DEPENDANT" space† and CLAIM \$1000  
☐ Supported, jointly with one or more other persons, in a dwelling maintained by you and such persons, a wholly dependent relative. (You may claim here ONLY if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) - - - - - Complete "DETAILS OF DEPENDANT" space† and CLAIM \$1000  
Also, state the name and address of each other person who contributed to support—

- ☐ An unmarried minister or clergyman in charge of a diocese, parish or congregation in 1965 who maintained a dwelling and employed therein a full-time servant - - - - - CLAIM \$1000

†DETAILS OF DEPENDANT

Name.....  
Income in 1965 \$..... Relationship to you.....

Address.....  
If a child, state age and, if over 21, state school attended or whether infirm.....

### EXEMPTION FOR WHOLLY DEPENDENT CHILDREN—

A child includes a son, daughter, grandchild, niece or nephew under age 21 or any age if in full-time attendance at a school or university or if infirm, but not a child whose income was over \$950, except as noted below.\* In the case of a niece or nephew, claim only if in 1965 the mother was a widow or was separated or divorced and not receiving alimony or a like allowance for the maintenance of the niece or nephew or if the father was infirm, and the child was resident in Canada.

Provide details of children wholly dependent upon you in 1965 and claim \$300 for each child "qualified for Family Allowances" (generally, any child under 16—see Guide—Item 9) and \$550 for each child not so qualified. If any child under the age of 16 in December 1965 was not qualified for Family Allowances, state the reason.

Name of child (Attach list if space insufficient)	Relationship to you	Income in 1965	Age in 1965	If over 21 in 1965 state school attended or whether infirm
		\$		

If you have claimed an exemption of \$1000 on account of a wholly dependent child you MAY NOT claim for that child here unless you supported the child in a dwelling wherein you employed a full-time servant. If you did, state servant's name here.

### EXEMPTION FOR OTHER DEPENDANTS—(A) PARENTS, GRANDPARENTS, BROTHERS OR SISTERS (including in-laws) (B) AUNTS OR UNCLES RESIDENT IN CANADA

Provide details below and claim actual amount spent in 1965 in support of each dependant (not exceeding the allowable maximum of \$300 if the dependant was qualified for Family Allowances or \$550 if the dependant was not so qualified). If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum of \$300 or \$550 mentioned above. No claim may be made here for (a) a dependant over age 21 who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed an exemption of \$1000.

Dependant's—	Date of Birth (Day) (Month) (Year)	Relationship to you	Income in 1965	Amount spent by you in support of dependant	If over 21, state whether infirm or state school attended in 1965
(1) Family or Last Name..... Christian or First Names..... Address.....			\$	\$	
(2) Family or Last Name..... Christian or First Names..... Address.....					

TOTAL PERSONAL EXEMPTIONS—ENTER ON PAGE 2 \$.....

\* If it is to your advantage, you may claim an exemption for a child or other dependant whose income in 1965 exceeded \$950 but the amount by which such income exceeded \$950 must then be added to your own tax as a Tax Adjustment on Page 4.

Facsimiles of 1965 Individual Income Tax Return Forms  
(T1 GENERAL)

4

Investment Income

- Attach your information slips. • If space below is insufficient attach statements.

CANADIAN INVESTMENT INCOME

DIVIDENDS—Include amounts credited through banks, trust companies, brokers and estates.

From Taxable Canadian Corporations

	Depletion if Applicable	Gross Dividends
	\$	\$

Total Depletion - -	\$	\$
Carrying Charges - -		
Total Deductions from above Dividends	\$	

NET \$

From Other Canadian Corporations—Carrying charges on these dividends may be claimed in next column.

ESTATES AND TRUSTS—"Other Income" portion only. Report "Dividend" portion above.

Estate or Trust

ANNUITIES—Taxable Portion only of Annuity Income

Name of Issuer Policy Number

CARRIED FORWARD \$

BOND INTEREST

OTHER INTEREST

Bank Deposits  
Mortgages, Notes and Other Securities, received from:

ROYALTIES

ALL OTHER CANADIAN INVESTMENT INCOME

DEDUCTIONS NOT CLAIMED ABOVE (Specify)

TOTAL CANADIAN INVESTMENT INCOME \$

FOREIGN INVESTMENT INCOME  
(See T1 General Guide—Item 13)

INVESTMENT INCOME—ENTER ON PAGE 2 \$

Calculation of Tax

TAXABLE INCOME determined on Page 2 - - - - - \$  
FEDERAL INCOME TAX on Taxable Income—See "Rates of Federal Income Tax" below - - - - - \$  
ADD—TAX ADJUSTMENTS, if any (Specify) - - - - - 68 69

TOTAL INCOME TAX \$

DEDUCT—DIVIDEND TAX CREDIT

Amount of "Net" dividends from taxable Canadian corporations - - - 70 \$  
Amount of Credit—The credit is 20% of the above amount, but may not exceed "TOTAL INCOME TAX" - - -  
BASIC TAX \$

DEDUCT—FEDERAL ABATEMENTS (See T1 General Guide—Item 17)

(A) ABATEMENT FOR PROVINCIAL TAXES—Generally based on province of residence on 31st December, 1965 at the following rates:

(a) Quebec—44% of "BASIC TAX"; (b) All other provinces—21% of "BASIC TAX" - - - - - \$

(B) 1965 TAX REDUCTION—\$300 or 5% of "BASIC TAX", whichever is less - - - - - \$

Total Abatement

FEDERAL INCOME TAX \$

ADD: OLD AGE SECURITY TAX—\$120 or 4% of "TAXABLE INCOME", whichever is less - - - - - \$

TOTAL FEDERAL TAX \$

DEDUCT—FEDERAL FOREIGN TAX CREDIT—Make separate calculation for each foreign country—

(a) Income or Profits Tax paid to foreign country - - - - - 71 \$

(b) Net Foreign Income 72 \$  
"NET INCOME" (Page 2) \$ × "TOTAL FEDERAL TAX" \$ = \$

(See T1 General Guide—Item 18)

Deduct (a) or (b) whichever is less

FEDERAL TAX PAYABLE \$

ADD—PROVINCIAL TAX PAYABLE (Except Quebec Income Tax)

Provincial income tax, in most cases based on province of residence on 31st December, 1965 (See T1 General Guide—Item 19) is payable at the following rates:

(a) Manitoba—26% of "BASIC TAX"; (b) Saskatchewan—27% of "BASIC TAX";  
(c) Provinces other than Quebec, Manitoba and Saskatchewan—21% of "BASIC TAX".

Province of - - - - - % of "BASIC TAX"

TOTAL TAX PAYABLE \$

LESS:

TAX DEDUCTED PER T4 SLIPS... \$

TAX PAID BY INSTALMENTS - - - - - \$

INSTALMENT ACCOUNT NUMBER

PENALTY FOR LATE FILING (5% of tax unpaid at 30th April, 1966—Maximum \$500) - - - - - \$

BALANCE—If balance is \$1.00 or more, enter in proper space below. (Amounts under \$1.00 are neither charged nor refunded) - - - - - \$

PAYMENT ATTACHED\* BALANCE UNPAID† REFUND CLAIMED

OR

\$ \$ \$

\*Attach cheque (exchange not required) or money order made payable to the Receiver General of Canada. Do not mail cash.  
†Any unpaid balance of tax is due not later than 30th April, 1966.

Rates of Federal Income Tax

• These rates do not include Old Age Security Tax.

Taxable Income	Tax	
\$ 1,000 or less	11%	
1,000	110 + 14% on next	\$ 1,000
2,000	250 + 17% on next	1,000
3,000	420 + 19% on next	1,000
4,000	610 + 22% on next	2,000
6,000	1,050 + 26% on next	2,000
8,000	1,570 + 30% on next	2,000
10,000	2,170 + 35% on next	2,000
12,000	2,870 + 40% on next	3,000
15,000	4,070 + 45% on next	10,000
25,000	8,570 + 50% on next	15,000
40,000	16,070 + 55% on next	20,000
60,000	27,070 + 60% on next	30,000
90,000	45,070 + 65% on next	35,000
125,000	67,820 + 70% on next	100,000
225,000	137,820 + 75% on next	175,000
400,000	269,070 + 80% on remainder	



## PART 2

Miscellaneous Statistics  
Description of Tables



## Miscellaneous Statistics



TABLE 1

*Annual Collections and Costs of the Taxation Division*

(All money figures in millions of dollars)

Fiscal Year Ended March 31	Individual Income Tax (1)	Corporation Income Tax (2)	Excess Profits Tax	Non- Resident Tax	Succession Duties and Estate Tax	Total Collections Subdivided(3) Taxes	C.P.P.	Total Annual Cost Subdivided(3) Taxes	C.P.P.	Percentage Cost of Collection (Taxes)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1917.....	—	—	12.5	—	—	12.5		0.1		0.46
1918.....	—	—	21.3	—	—	21.3		0.1		0.51
1919.....	7.9	1.4	32.9	—	—	42.3		0.5		1.17
1920.....	13.2	7.1	44.1	—	—	64.4		1.2		1.78
1921.....	32.5	13.9	40.8	—	—	87.2		1.9		2.24
1922.....	39.8	38.9	22.8	—	—	101.5		2.3		2.24
1923.....	31.7	28.0	13.0	—	—	72.7		2.0		2.80
1924.....	25.7	28.5	4.8	—	—	59.0		1.9		3.28
1925.....	25.2	31.1	2.7	—	—	59.0		1.7		2.87
1926.....	23.8	31.7	1.2	—	—	56.7		1.7		3.04
1927.....	18.0	29.4	0.7	—	—	48.1		1.7		3.58
1928.....	23.2	33.3	1.0	—	—	57.5		2.0		3.39
1929.....	24.8	34.6	0.5	—	—	59.9		2.1		3.55
1930.....	27.2	41.8	0.2	—	—	69.2		2.1		3.10
1931.....	26.7	44.4	—	—	—	71.1		2.2		3.03
1932.....	24.8	36.5	—	—	—	61.3		2.1		3.48
1933.....	26.0	36.1	—	—	—	62.1		2.0		3.16
1934.....	29.2	27.4	—	4.8	—	61.4		1.9		3.12
1935.....	25.2	35.8	—	5.8	—	66.8		2.0		2.95
1936.....	33.0	42.5	—	7.2	—	82.7		2.1		2.56
1937.....	35.5	58.0	—	8.9	—	102.4		2.1		2.08
1938.....	40.4	69.8	—	10.2	—	120.4		2.3		1.87
1939.....	46.9	85.2	—	9.9	—	142.0		2.4		1.70
1940.....	45.4	77.9	—	11.1	—	134.4		2.5		1.85
1941.....	103.5	131.6	24.0	13.0	—	272.1		2.9		1.06
1942.....	296.1	185.8	135.2	28.3	7.0	652.4		3.8		0.59
1943.....	534.1	347.9	454.6	28.1	13.3	1,378.0		5.4		0.39
1944.....	813.5	311.4	468.7	26.9	15.0	1,635.5		8.0		0.49
1945.....	767.8	276.4	465.8	28.6	17.2	1,555.8		9.9		0.64
1946.....	691.6	217.8	494.2	28.3	21.5	1,453.4		11.8		0.81
1947.....	694.5	238.8	448.7	30.1	23.6	1,435.7		13.7		0.96
1948.....	659.8	364.2	227.0	35.9	30.8	1,317.7		19.6		1.49
1949.....	762.6	492.0	44.8	43.4	25.5	1,368.3		28.1		2.05
1950.....	622.0	603.2	1.8-	47.5	29.9	1,300.8		28.1		2.16
1951.....	652.3	799.2	10.2	61.6	33.6	1,556.9		25.2		1.62
1952.....	975.8	1,132.7	2.4	55.0	38.2	2,204.1		21.9		0.99
1953.....	1,225.3	1,276.9	—	53.7	38.1	2,594.0		21.8		0.84
1954.....	1,278.3	1,246.8	—	53.8	39.1	2,618.0		22.9		0.88
1955.....	1,284.4	1,066.5	—	61.3	44.8	2,457.0		25.7		1.05
1956.....	1,288.1	1,081.0	—	66.2	66.6	2,501.9		26.1		1.04
1957.....	1,525.5	1,335.6	—	76.4	79.7	3,017.2		28.4		0.94
1958.....	1,634.8	1,295.5	—	64.3	71.6	3,066.2		31.2		1.02
1959.....	1,499.9	1,075.9	—	61.2	72.5	2,709.5		31.8		1.17
1960.....	1,752.2	1,234.2	—	73.4	88.4	3,148.2		31.8		1.01
1961.....	1,940.6	1,380.1	—	88.2	84.9	3,493.7		34.3		.98
1962.....	2,088.3	1,303.5	—	112.3	84.6	3,588.7		35.6		.99
1963.....	2,270.8	1,362.7	—	129.1	87.1	3,849.7		38.2		.99
1964.....	2,454.6	1,472.2	—	124.5	90.7	4,141.9		40.7		.98
1965.....	2,903.9	1,804.5	—	143.7	88.6	4,940.7		42.2	0.5	.85
1966.....	3,261.5	1,891.1	—	170.0	108.4	5,336.1	94.9	45.5	1.8	.85

(1) Includes collections of Old Age Security Tax from 1952, Provincial Income Tax collected by the Taxation Division from 1962 and Canada Pension Plan Contributions beginning 1966.

(2) Includes collection of Old Age Security Tax from 1952, Provincial Income Tax collected by the Taxation Division from 1962.

(3) Taxes include all taxes collected by the Taxation Division apart from Canada Pension Plan Contributions (C.P.P.) which are here segregated.

TABLE 1A

# *Estimated Allocation of Collections from Individuals, Employers and Corporations*

(All money figures in millions of dollars)

Fiscal Year Ended Mar. 31	Federal Income Tax		Provincial Income Tax		Old Age Security Tax		Canada Pension Plan Contributions	Total Collections Allocated
	Individuals	Corporations	Individuals	Corporations	Individuals	Corporations	(1)	(2)
	\$	\$	\$	\$	\$	\$	\$	\$
1952.....	975.7	1,130.7			0.1	2.0		2,108.5
1953.....	1,180.1	1,240.0			45.2	36.9		2,502.2
1954.....	1,187.6	1,191.2			90.7	55.6		2,525.1
1955.....	1,183.5	1,020.5			100.9	46.0		2,350.9
1956.....	1,185.6	1,027.7			102.5	53.3		2,369.1
1957.....	1,400.4	1,268.3			125.0	67.3		2,861.1
1958.....	1,499.8	1,234.8			135.0	60.7		2,930.3
1959.....	1,353.5	1,020.6			146.4	55.3		2,575.8
1960.....	1,566.6	1,142.9			185.6	91.3		2,986.4
1961.....	1,711.2	1,276.6			229.4	103.5		3,320.7
1962.....	1,792.7	1,202.0	38.0	—	259.0	100.1		3,391.8
1963.....	1,744.6	1,182.8	252.4	64.5	273.7	115.2		3,633.5
1964.....	1,865.1	1,258.9	286.8	97.4	302.6	115.7		3,926.8
1965.....	2,103.3	1,523.8	368.7	135.4	431.9	145.2		4,708.4
1966.....	2,142.5	1,606.6	529.2	132.2	494.9	152.3	94.9	5,152.6

(1) Total contributions by employers, employees and self-employed persons. The 1966 figure covers only two months.

(2) Equals total of the first two columns shown on opposite page under headings "Individual Income Tax" and "Corporation Income Tax."

TABLE 2

*Taxable Estates Assessed by Province*

1965-66 FISCAL YEAR

(All money figures in thousands of dollars)

Province of Assessment	Number of Estates	Aggregate Net Value	Less Exempt Property	Less Basic & Survivor Exemptions	Aggregate Taxable Value	Tax on Taxable Value	Less Total Credits	Less Re-Assessments	Net Estate Tax
		\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	21	5,441	36	1,150	4,255	1,332	24	1-	1,309
P.E.I.....	13	2,008	22	650	1,336	291	18	13	260
Nova Scotia.....	131	20,581	1,911	6,695	11,975	2,788	58	9	2,721
New Brunswick.....	93	16,357	321	4,715	11,321	2,711	143	65	2,503
Quebec.....	1,239	223,755	7,391	65,145	151,219	41,168	20,475	366	20,327
Ontario.....	2,572	418,412	13,977	130,940	273,495	73,649	36,682	559	36,408
Manitoba.....	205	27,957	2,025	10,830	15,102	3,559	127	157	3,275
Saskatchewan.....	344	35,222	108	18,345	16,769	3,333	51	45	3,237
Alberta.....	409	49,972	589	21,975	27,408	6,007	154	68	5,785
B.C. and Yukon.....	646	92,775	3,504	32,975	56,296	13,070	8,259	546	4,265
Canadian Domiciled									
Estates.....	5,673	892,480	29,884	293,420	569,176	147,908	65,991	1,827	80,090
Foreign Estates.....	1,595	78,353 <sup>(1)</sup>	—	—	78,353	11,748	481	1,291	9,976
GRAND TOTAL.....	7,268	970,833	29,884	293,420	647,529	159,656	66,472	3,118	90,066

<sup>(1)</sup> Includes only assets located in Canada.

TABLE 2A

*Taxable Canadian Domiciled Estates by Size*

(All money figures in thousands of dollars)

Size of Estate	Number of Estates	Aggregate Net Value	Tax On Taxable Value	Total Assets	Real Estate & Mortgages	Stocks & Shares	Bonds & Debentures	Life Insurance	Annuities, Pensions	Other Assets
		\$	\$	\$	\$	\$	\$	\$	\$	\$
\$ 50,000 to \$ 75,000.....	1,935	122,033	4,111	128,021	38,628	20,338	24,549	9,109	4,141	31,256
75,000 to 100,000.....	1,266	109,080	6,306	114,695	33,223	19,477	17,909	12,680	5,372	26,034
100,000 to 125,000.....	646	71,827	6,033	75,600	18,693	15,711	12,488	8,798	3,083	16,827
125,000 to 150,000.....	449	62,456	6,971	66,133	16,858	14,653	10,910	7,618	1,958	14,136
150,000 to 200,000.....	499	85,772	11,246	89,952	18,975	26,431	13,964	9,519	2,249	18,814
200,000 to 300,000.....	398	95,749	15,325	100,570	22,176	32,052	15,567	9,243	1,668	19,864
300,000 to 400,000.....	167	56,917	11,063	59,047	10,148	23,217	9,714	4,097	883	10,988
400,000 to 500,000.....	87	38,350	8,471	40,173	7,528	17,152	5,552	2,861	103	6,977
500,000 to 600,000.....	54	29,313	6,872	30,292	3,950	13,270	5,324	1,745	302	5,701
600,000 to 700,000.....	39	25,137	5,995	26,226	3,774	12,452	4,047	1,107	38	4,808
700,000 to 800,000.....	29	21,459	5,668	22,167	3,397	9,072	4,558	1,145	31	3,964
800,000 to 900,000.....	22	18,475	4,843	19,545	2,531	8,778	2,683	682	24	4,847
900,000 to 1,000,000.....	10	9,502	2,813	9,753	978	5,683	1,275	343	56	1,418
1,000,000 and over.....	72	146,410	52,191	149,209	6,722	89,790	23,106	4,041	1,077	24,473
TOTAL.....	5,673	892,480 <sup>(1)</sup>	147,908	931,383	187,581	308,076	151,646	72,988	20,985	190,107

<sup>(1)</sup> The difference between the Aggregate Net Value and the Total Assets is the amount of the allowances for General Debts and Quick Succession.



TABLE 3

*Gift Tax Statistics*1965 CALENDAR YEAR ASSESSMENTS  
(All money figures in thousands of dollars)

Class based on Total Value of Taxable Gifts	Number of Taxable Returns Assessed <sup>(1)</sup>	Total Value of Taxable Gifts	Less Amount of Exemptions Allowed <sup>(2)</sup>		Aggregate Taxable Value	Gift Tax Assessed
			\$4,000	Optional		
		\$	\$	\$	\$	\$
Over \$ 4,000 to \$10,000.....	1,253	8,336	3,288	2,683	2,365	244
Over 10,000 to 15,000.....	423	5,327	760	2,107	2,460	274
Over 15,000 to 20,000.....	261	4,668	384	1,837	2,448	282
Over 20,000 to 25,000.....	158	3,637	216	1,350	2,071	247
Over 25,000 to 50,000.....	332	11,932	296	3,994	7,642	1,017
Over 50,000 to 75,000.....	90	5,438	88	1,315	4,035	611
Over 75,000 to 100,000.....	60	5,400	44	1,123	4,233	675
Over 100,000 to 200,000.....	57	7,352	32	1,449	5,872	1,032
Over 200,000 to 500,000.....	28	8,578	4	652	7,922	1,675
\$500,000 and over.....	8	5,779	—	594	5,185	1,305
<b>TOTAL.....</b>	<b>2,670</b>	<b>66,449</b>	<b>5,112</b>	<b>17,105</b>	<b>44,232</b>	<b>7,365</b>

(1) In addition, 12,758 non-taxable returns were received in the year 1965.

(2) \$4,000 or one-half the difference between the taxable income of the donor for the preceding taxation year and the tax that was payable thereon, if this amount exceeds \$4,000.

TABLE 4

*Non-Resident Tax Statistics*1965 CALENDAR YEAR RETURNS  
(All money figures in thousands of dollars)

Nature of Payment	Amounts Paid With Tax Withheld	Tax Withheld
	\$	\$
Interest Paid in Canadian Currency.....	151,697	20,105
Interest Paid in Foreign Currency.....	165,626	10,804
Management or Administration Fee or Charge.....	18,539	2,653
Income from Estate or Trust.....	32,069	4,455
Dividends.....	768,860	95,333
Alimony.....	2,490	334
Gross Rents.....	45,000	5,207
Royalties.....	108,257	14,953
Film Payments.....	25,132	2,534
Other.....	2,193	264
<b>TOTAL.....</b>	<b>1,319,863</b>	<b>156,642</b>

Number of Returns Analysed: 25,324

TABLE 5

*Miscellaneous Items from 1965 Individual Returns*

	Number of Returns	Amount \$000
Number of Returns Analyzed (See Note Below).....	7,163,504	—
Returns Claiming Refunds.....	4,514,110	353,069
Returns Paid in Full or Declaring no Tax.....	1,906,036	—
Returns Declaring Amount Owning.....	743,358	99,994
Payments Accompanying Returns.....	1,658,935	292,076
Returns Claiming Deductions at Source.....	6,018,123	2,510,101
Returns Reporting Instalment Payments.....	269,735	340,566
Interest Charged on Short Instalments.....	200,366	4,321
Penalties for Late Filing.....	27,190	302
Returns Claiming Tax Adjustments.....	118,755	25,587
Returns Claiming Dividend Tax Credits.....	429,118	89,205
Returns Claiming Foreign Tax Credits.....	60,125	13,795
Returns Claiming Prior Year Losses.....	8,357	19,121
No Return Filed for the Previous Year.....	578,676	—
Returns of Immigrants.....	78,411	—
Returns of Emigrants.....	27,728	—
Returns of Deceased Taxpayers.....	36,250	—
Returns in the French Language.....	1,437,997	—

Note: The total of returns analyzed here is slightly larger than the total returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date. The following figures are an indication of the small degree of sampling error in aggregate totals:

	Number of Returns Analyzed	Total Tax Payable \$000
100% Analysis.....	7,163,504	2,884,483
Statistical Sample.....	7,163,160	2,878,456

## **Description of Tables 1-4**





## Description of Tables 1—4

**TABLE 1—ANNUAL COLLECTIONS AND COSTS  
(1917-1966)**

This table shows the annual collections of the Taxation Division, net of refunds, and the cost of collecting the annual revenues. Collections of income tax from individuals and corporations are made under the Income Tax Act enacted in 1948 which was revised and re-enacted effective for the 1953 and subsequent taxation years. In years prior to the inception of the Income Tax Act, authority was provided for the collection of these taxes under the Income War Tax Act enacted in 1917. Estate taxes are collected under the Estate Tax Act enacted in 1958. Succession duties were collected under the Dominion Succession Duty Act enacted in 1941.

Collections of individual and corporation income tax include Old Age Security Tax for 1952 and subsequent fiscal years. Amounts of individual and corporation income tax collected on behalf of the provincial governments are included in 1962 and subsequent fiscal years. Canada Pension Plan Contributions are included with individual income taxes collected in 1966 fiscal year (two months only).

In comparing annual collection figures the effect of provincial tax credits allowed should be considered. For individual income tax, tax credits in respect of Quebec province would affect revenues beginning with the 1954 fiscal year, while for corporation income tax, tax credits in respect of Quebec would affect revenues beginning with the 1952 fiscal year and in respect of Ontario beginning with the 1957 fiscal year.

The following notes describe briefly the items under the various column headings:

**Individual Income Tax**—Under Section 2 of the Income Tax Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1965 taxation year are given on page 112. The collections under this heading include amounts deducted at the source or remitted by employers and direct payments of instalments, balances of tax, arrears, etc., by individuals.

Collections of Gift Tax are included under this heading. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

**Corporation Income Tax**—This is levied under Section 2 of the Act at rates set forth in Section 39. Under Section 105 of the Act, corporations may elect to pay tax on their undistributed income, the rate in effect in 1965 being 15%. Collections of this tax are included with the Corporation Income Tax.

**Excess Profits Tax**—Under this heading appear collections under the Business Profits War Tax Act enacted during World War I and under the Excess Profits Tax Act enacted

during World War II. The figures from 1941 to 1952 inclusive relate solely to the latter Act.

**Non-Resident Tax**—Under Section 106 of the Act a tax is withheld on payments to non-residents in respect of interest, dividends, rents, royalties, management fees and certain other types of income from Canada. The general rate is 15%, but a rate of 10% applies to film payments and to dividends from corporations with a degree of Canadian ownership.

**Succession Duties and Estate Tax**—Under the Estate Tax Act which became effective January 1, 1959 resident estates whose aggregate net value is over \$50,000 are subject to estate tax at varying rates; where the total estate in Canada of a non-domiciled decedent is less than \$5,000 the estate is wholly exempt; for the estates of citizens or domiciliaries of the United States, this figure is increased to \$15,000 by a Convention; otherwise the tax for such estates is 15%. Succession duties pertain to estates subject to duty under the Dominion Succession Duty Act which preceded the Estate Tax Act.

**Total Annual Cost**—The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**TABLE 1A—ESTIMATED ALLOCATION OF COLLECTIONS  
FROM INDIVIDUALS, EMPLOYERS AND  
CORPORATIONS**

This table shows the estimated allocation of collections shown in Table 1 under the headings "Individual Income Tax" and "Corporation Income Tax" as between Federal Income Tax, Provincial Income Tax, Old Age Security Tax and Canada Pension Plan Contributions. The remaining revenues, Non-Resident Tax and Estate Tax, are not subject to allocation in this manner. Historically, this allocation goes back to the 1952 fiscal year when the Old Age Security Tax began to be collected, but the 1953 year was the first full year for the collection of Old Age Security Tax. Following are brief notes concerning the items shown in this table:

**Federal Income Tax**—This represents the federal portion of individual and corporation income taxes. The 1965 rate schedule is given on page 112.

**Provincial Income Tax**—This is the provincial income tax collected on behalf of those provinces which have agreements with the federal government under the Federal-Provincial Fiscal Arrangements Act. The province of Quebec is not included since it collects its own income tax from both individuals and corporations, and the province of Ontario collects its own income tax from corporations.

The rates of provincial income tax for the 1965 taxation year were 21% for individuals except in Manitoba where the rate was 26% and in Saskatchewan where the rate was

27%. For corporations the rate was 9% except for Manitoba and Saskatchewan where a 10% rate applied.

**Old Age Security Tax**—Under Section 10 of the Old Age Security Act, a tax of 4% or \$120, whichever is lesser, is levied on individuals. The tax is 3% of the taxable income of corporations other than non-resident-owned investment corporations.

**Canada Pension Plan Contributions**—These contributions are collected from employees, employers and self-employed persons. Earnings above \$600, up to a ceiling of \$5,000 a year, are subject to contributions. The rate is 1.8% of annual earnings for employees, with an equivalent matching contribution from the employer; for self-employed persons, 3.6% of annual earnings. Self-employed persons who earn less than \$800 in a year are exempted from coverage.

#### TABLES 2 AND 2A—ESTATE TAX STATISTICS

These tables provide detailed information by province and, for all Canada, by size of estate concerning estate tax assessments made during the fiscal year 1965-66 under the Estate Tax Act. Collections under this Act and the Dominion Succession Duty Act which preceded it are shown for the fiscal years from 1942 to 1966 inclusive in Part 2 of this report.

In the case of persons domiciled in Canada, the Estate Tax is computed on the aggregate taxable value of the estate at rates set out in Section 8 of the Act. The aggregate taxable value is the value of the property of the estate after deducting the debts, the exempt property and the allowable exemptions. The rates prescribed are graduated from 10% on the first \$5,000 of taxable value to 54% on the excess over \$2,000,000. In case of persons domiciled outside Canada, the rate is 15%.

The estate tax payable may be reduced by credits allowed for provincial succession duties, foreign taxes, gift taxes paid, and a notch credit. No estate with aggregate net value less than \$50,000 is taxable.

#### Exemptions—Domiciled Decedents

A basic exemption of \$40,000 is allowed all estates.

An additional exemption of \$20,000 is allowed in the case of a deceased male person survived by a spouse, or in the case of a deceased female person survived by an infirm spouse and a child under 21 or dependent.

For each surviving child, under 21 or dependent, where a widow or infirm widower survives, \$10,000; for each such surviving orphan child, \$15,000.

Gifts to charitable organizations, governmental bodies, and normal and reasonable gifts are exempted.

#### Non-Domiciled Decedents

Where total estate in Canada is less than \$5,000, the estate is wholly exempt. By a Convention with the United States this figure is increased to \$15,000 for estates of citizens or domiciliaries of that country.

There are Conventions or Agreements with France, Great Britain, Ireland, South Africa and the United States.

#### TABLE 3—GIFT TAX STATISTICS

This table analyzes gift tax assessments made in the calendar year 1965.

Gift tax is levied on the aggregate taxable value of gifts made in a taxation year by an individual making gifts during the year which total more than \$4,000.

Rates of gift tax, as set out in Section 113 of the Income Tax Act, are graduated from 10% on gifts with an aggregate taxable value of \$5,000 or less to 28% on gifts with an aggregate taxable value of \$1,000,000 or more.

#### Exemptions

A gift of \$1,000 or less to any one person is exempt and likewise a gift to a charitable organization or to the government of Canada or a Canadian province or municipality. A deduction of \$4,000 is allowed from the aggregate value of other gifts.

In addition, a once-in-a-lifetime exemption, up to the maximum of \$10,000 applies to the transfer between husband and wife of real estate to be used as a home or to the transfer from parent to child of real estate to be used by either or both of them as a farm. Such exemptions in the 1965 calendar year numbered 3,142 and the total exemption allowed amounted to \$28,964,000.

#### TABLE 4—NON-RESIDENT WITHHOLDING TAX STATISTICS

This table analyzes the sources of non-resident withholding tax revenue as reported on 1965 calendar year returns. These are NR-4 Summary returns of amounts paid or credited to non-residents of Canada by persons in Canada, which are required to be filed by 31st March, 1966.

Included in this table are all 1965 NR-4 Summary returns filed up to 31st December, 1966. The amounts paid are gross before deduction of withholding tax. Amounts reported in U.S. funds or sterling have been converted to Canadian dollars.

A tax is required to be withheld on most interest, dividends, management fees, rents, royalties and certain other payments to non-residents. The normal rate is 15%, but a 10% rate applies to dividends paid to non-residents by corporations having a required degree of Canadian ownership. The rate on film payments is also 10%.























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